

Volunteer expenses

FIN014



Reimbursing volunteers

The Ramblers recognises that many volunteers do not claim for every expense that they incur and is grateful for this additional generosity. Nevertheless, we wish to encourage a culture in every Area and Group where re-imburement of expenses is accepted and welcomed.

Committee members, in particular Secretaries and Treasurers have a role to play in ensuring that volunteers are able to request re-imburement for expenses confidently and openly. For committee members, the most common expenses are likely to include photocopying or printing, postage, travel to meetings and telephone calls.

Mileage and printing rates

The Ramblers does not set fixed mileage rates for volunteers. However, every year, the mileage rate for trustees is established and Areas and Groups are encouraged to use this as a guide in setting their own rates. The current mileage rate for trustees is 28p/mile. In practice, Areas and Groups often reimburse mileage at a lower rate.

Printing rates are established to re-imbure volunteers who print out information for the Area or Group on their own printers. Areas and Groups can set their own rates as they feel appropriate. As a guide, we currently suggest that 5p/sheet is a reasonable rate.

Claiming expenses

The points below should be followed when submitting and authorising expense claims:

- Before incurring expenses you should always check that they are in line with the expenses policy of your Area/Group and if necessary get agreement from the committee.
- A claim form should be completed and returned to the Area/Group Treasurer. Claims should contain an appropriate level of detail to allow the reviewer to establish the date, supplier, nature of the expense, amount and how this has been calculated (if applicable). A template claim form is available on the volunteer section of the Ramblers website: www.ramblers.org.uk/volunteer.
- Expenses should be backed up by receipts or other documentation where possible.
- Claim forms should be signed as authorised by the Treasurer.
- A balance should be maintained between submitting claims frequently enough to enable the Area/Group to manage its cash flow, whilst avoiding making several small claims within a short time frame. In general, claims should be made within 3 months of the expense.

Tax implications

Please note that all expense payments need to be based on actual expenses incurred on Ramblers business. If expenses are paid at a fixed rate we risk incurring additional tax liabilities and the Area/Group may be deemed to be an employer, which has various onerous implications.

It is allowable (and often sensible) though to cap expense claims in order to keep expense payments affordable. Any capping of expenses should be clearly laid out in a written policy.

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Expenses for 'recce-ing' walks

The following guidance has been developed in 2010 following discussions held with Area and Group volunteers, and in consultation with the Area Treasurer Sounding Board. This replaces any guidance previously issued on the topic of pre-walk reconnaissance (or 'recce') expenses.

Every year our Areas and Groups organise about 28,000 walks, each led by a volunteer walks leader. To ensure that these walks are safe, walks leaders often carry out a pre-walk 'recce', for which they may incur out-of-pocket expenses. Although we would like to be able to reimburse all such expenses, unfortunately we do not have sufficient funds available to do this. In practice, the vast majority of our walks leaders do not claim any expenses incurred in carrying out pre-walk recces, and we are very grateful for this.

However, we recognise that some walks leaders may not be able to afford to pay their own recce costs, and we recommend in this case that Areas and Groups meet any such reasonable expenses where claimed. We would not expect volunteers to have to provide evidence of their financial circumstances and as such, there is an element of trust in the individual concerned.

If you *are* planning to reimburse walks leaders' recce expenses, please consider the following:

- Areas and Groups are responsible for setting local policies on the claiming of recce expenses. In particular, it is advisable to establish limits on such expense claims, to keep the level of claims manageable. A limit on the maximum claim amount per recce is recommended. In addition, it may be advisable to limit the mileage rate for recce expenses to a level below the guidance rate (see the section on mileage rates above).
- Whatever policies are put in place for the reimbursement of recce expenses, all claims have to be based on actual expenses incurred (see the section on tax implications above).
- We suggest that walks leaders who are planning to claim their recce expenses discuss this with the committee before incurring any costs.
- Areas and Groups should only allow one recce expense claim per route for each leader, unless sufficient time has passed since the last recce of that route to warrant another recce.
- For coach trips, recce expenses (if paid) can be factored into the price of a seat on the coach. This allows walks leaders to claim their expenses with no cost to the Area or Group.
- For holidays (i.e. walks involving one or more overnight stops) most Areas and Groups do not reimburse recce expenses. If you do wish to reimburse walks leaders for holiday recces, we would advise that contributions are sought from trip participants.

Contact the Finance team: areagroupfinance@ramblers.org.uk

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