

Herefordshire Gliding Club Limited (trading as Shobdon Gliding)

Volunteer Duties and Expenses Policy

1. Purpose and legal basis

1.1 This policy explains which out-of-pocket costs the Club will reimburse to volunteers, on what terms, and how volunteers may choose to give the money back as a Gift Aid donation.

1.2 The Club is a registered Community Amateur Sports Club (CASC). Under Corporation Tax Act 2010 s660(4), a CASC may only provide the "ordinary benefits of an amateur sports club", including:

- (a) the provision of sporting facilities;
- (b) the reasonable provision and maintenance of club-owned sports equipment;
- (c) the provision of suitably qualified coaches;
- (g) the reimbursement of necessary and reasonable travel or subsistence expenses incurred by players, match officials, coaches, first-aiders and accompanying individuals in connection with away matches.

Section 660(5) confirms a club does not breach the rules "merely because" a member supplies goods or services, or is employed, "on an arm's length basis". Source: <https://www.legislation.gov.uk/ukpga/2010/4/section/660>

1.3 HMRC's Gift Aid guidance says: "If the expenses are reasonable, you can reimburse a volunteer for costs they have had to pay because of their work, eg, train fares." Source: <https://www.gov.uk/guidance/gift-aid-what-donations-charities-and-cascs-can-claim-on#expenses-paid-to-volunteers>

1.4 The Club acknowledges that HMRC's CASC detailed guidance, paragraph 2.11.2, states that reimbursing expenses for "volunteering at the club premises" would be "non-qualifying expenditure". Source: <https://www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes/community-amateur-sports-clubs-detailed-guidance-notes>. The British Gliding Association is seeking clarification from HMRC. **This policy is provisional and will be reviewed, and if necessary suspended, as soon as HMRC or the BGA responds.**

2. Scope: roles covered

This policy covers members acting on the Club rota or at the Committee's request as:

- Duty Pilots (flight log, launch signalling, glider retrieval, ground operations supervision);
- Winch Drivers;
- Tug Pilots;
- Flight Instructors;
- Maintainers of Club aircraft, winches and other Club-owned equipment;
- Other rostered duty volunteers approved by the Committee.

3. Principles

3.1 No pay or reward. Volunteers receive no payment, reward or benefit for their time. Only actual, evidenced costs are reimbursed.

3.2 Same terms for all. Every volunteer in a covered role is treated the same way.

3.3 Voluntary. Volunteering is never a condition of membership. Claiming is optional.

3.4 Wholly and exclusively for duty. A claim may only be made for a journey made wholly and exclusively to carry out a rostered or requested duty.

3.5 No claim for any day with own-purpose activity. No claim may be made for any day on which the volunteer flies privately, or carries out any activity for their own purposes (for example fettling their own glider).

3.6 Tax position. Because volunteers receive no pay, reimbursement of their actual travel costs is not taxable income and is not subject to PAYE, unlike home-to-work travel paid to an employee. This applies only to journeys made wholly and exclusively for a rostered duty. Any payment above actual costs could be treated as earnings, so claims must not exceed costs incurred.

4. Rates

4.1 Mileage (HMRC approved mileage rates, source:

<https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances>):

Vehicle	From 6 April 2026	Up to 5 April 2026
Car or van, first 10,000 miles in tax year	55p/mile	45p/mile
Car or van, over 10,000 miles	25p/mile	25p/mile
Motorcycle	24p/mile	24p/mile
Bicycle	20p/mile	20p/mile

4.2 Other travel costs (parking, public transport, tolls): actual cost, receipt required.

4.3 **Subsistence.** Club rates based on HMRC benchmark scale rates (EIM30240, <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim30240>), maximum amounts, receipt for a meal purchased required:

Minimum time away	Maximum
5 hours	£5
10 hours	£10
15 hours (and ongoing at 8pm)	£25
Supplement where a £5 or £10 rate applies and the journey lasts beyond 8pm	£10

In line with HMRC CASC guidance para 2.12.3, subsistence is only payable where the journey is longer than a "reasonable daily journey" (total travel time from the Club base, there and back, of 4 hours or more), for example away competitions or expeditions. It is not normally payable for duty at Shobdon.

5. Evidence and claims

5.1 Claims must use the form in Appendix A and show, for each day: date; role/duty; rota confirmation (or name of the person who requested the duty); route and miles; receipts for any other costs; and a signed declaration that no private flying or own-purpose activity took place that day.

5.2 Claims are made six-monthly, for the periods ending 31 August and the end of February (financial year end), and should be submitted within one month of the period end.

5.3 The Treasurer will keep claims, receipts and payment records for at least 6 years.

6. Visiting volunteers at other clubs

6.1 Where a Shobdon member volunteers at another club, the host club is responsible for any reimbursement.

6.2 The host club's committee should minute that it could not fill the role from its own members.

6.3 The Club will provide a visiting-volunteer letter (Appendix B).

6.4 Any temporary free membership given by the host club is for insurance purposes only and confers no flying rights.

6.5 Volunteers from other clubs who volunteer at Shobdon are treated on the same terms as this policy.

7. Goods purchased for the Club

7.1 Small new items. Small new items bought by volunteers for the Club (for example tools or parts) are reimbursed at receipted cost.

7.2 Used equipment bought by the Club. The Club may buy used equipment from members or others where the Committee agrees it is needed. The price will be a Committee valuation supported by evidence of recent market sales, approved without the involvement of any conflicted director. The Club will pay the agreed price in full. Any donation back to the Club is entirely voluntary, made separately after payment, and is not a condition of the purchase. Gift Aid can only be claimed on a cash donation, not on goods given directly.

- Evidence of 2–3 comparable sold prices (not asking prices), adjusted for condition, retained with screenshots.
- Independent inspection and/or valuation for high-value items, such as a glider and trailer.
- The Club must be able to afford the purchase without any donation.
- The decision is minuted.

8. Gift Aid

8.1 Any donation is entirely voluntary. There is no expectation to donate, and keeping your expenses is fine.

8.2 Gift Aid can only be claimed on an actual payment of money made after the expenses have been reimbursed. A waived claim cannot be Gift Aided.

8.3 Donors must have a valid Gift Aid declaration on file and must pay enough UK Income Tax and/or Capital Gains Tax to cover the Gift Aid claimed on all their donations in the tax year.

9. Governance

9.1 Approval of this policy, and of any change, will be minuted.

9.2 Committee members who are, or may be, claimants must declare an interest and abstain on decisions about this policy.

9.3 The Treasurer checks every claim against the rota and receipts before payment. Claims by the Treasurer are checked by another Committee officer.

9.4 The policy is reviewed annually, and immediately on any reply from HMRC or the BGA about para 2.11.2.

10. Employment status

Payments must never exceed actual costs incurred. Paying more than actual costs (including round sums or allowances unrelated to costs) could make the volunteer a worker or employee, and the excess may be taxable.

Appendix A: Volunteer Expense Claim Form

Name: _____ Membership no.: _____

Claim period: 1 March – 31 August [YEAR] / 1 September – end February [YEAR]

Date	Role/ duty	Rota confir med by	Route (from -to- from)	Miles	Vehicl e	Milea ge £	Other costs £ (recei pt ref)	Subsis tence £	Total £

Total claimed: £_____

Declaration: I confirm that each journey above was made wholly and exclusively to carry out the duty shown, that on none of these days did I fly privately or carry out any activity for my own purposes, and that the amounts claimed are my actual costs. I understand that any donation back to the Club is entirely voluntary.

Signed: _____ Date: _____

Bank details for payment: Account name _____ Sort code _____ Account no. _____

Treasurer use: Checked against rota ☐ Receipts checked ☐ Paid on _____ Amount £_____

Checked by _____

Appendix B: Visiting Volunteer Letter (template)

Herefordshire Gliding Club Limited, Shobdon Airfield, Herefordshire HR6 9NR

[DATE]

To: [Host club name and address]

Dear [Name],

Visiting volunteer: [Volunteer name], [role, e.g. Tug Pilot / Instructor]

[Volunteer name] is a member of Herefordshire Gliding Club Limited and has offered to volunteer at [host club] as [role] on [dates].

Please note:

- reimbursement of any expenses is a matter for your club, under your own policy;
- we suggest your committee minutes that it could not fill this role from your own members;
- any temporary membership offered should be for insurance purposes only and confer no flying rights;

- [Volunteer name] holds [relevant rating/qualification] (please check this independently).

Yours sincerely,

[Name]

[Treasurer / Chair], Herefordshire Gliding Club Limited

treasurer@shobdongliding.co.uk