



**IHSGB expenses guidance – food and drink**

**January 2023**

Travel and subsistence is defined as “any accommodation, food and drink costs that you incur whilst you are away from your permanent base while volunteering for the Society”.

Subsistence expenses can only be claimed when they have been incurred in direct conjunction with being required to travel for the Society. The hard and fast rule is that an expense must also be ‘reasonable’.

IHSGB volunteers who are required to travel in the course of their duties are entitled to claim for food and drink where the cost is over and above the cost they would normally incur whilst volunteering from home/base.

Please note that some benefits are taxable and the HMRC require the submission of receipts for all subsistence claims. You are advised to check with your tax adviser.

The cost of alcoholic drinks will not be reimbursed.

Overnight and away from base for over 24 hours.	Up to £20	Away from base more than 5 miles or where it is not reasonably practicable to return home.
Away from base for over 10 hours and still travelling after 7pm.	Up to £15	Away from base more than 5 miles or where it is not reasonably practicable to return home during the 10 hours.
Away from base for over 5 hours including time between noon and 2pm.	Up to £5	Away from base more than 5 miles or where it is not reasonably practicable to return home during the 5 hours.
Overnight and away from base for over 24 hours and staying with friends or family.	Up to £25 and is taxable	Away from base more than 5 miles or where it is not reasonably practical to return home.

*IHSGB January 2023, version 1, review January 2024. D.Ede*