



**ICELANDIC HORSE SOCIETY OF GREAT  
BRITAIN**

**IHSGB expenses guidance – food and drink, w.e.f. 01/01/2024**

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. The cost of alcoholic drinks will not be reimbursed.

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.

It is impossible for a

procedure to cover all options and the key here is 'reasonable'.

Where an overnight stay is provided by a friend it would be reasonable to claim for a gift/some form of reimbursement/thank you for the host.

The cost of any meals laid on and prepaid by the IHSGB should be deducted from these amounts

Accommodation - overnight and away from base for over 24 hours  
A 'reasonable' room rate will be reimbursed eg: where 'budget' accommodation is available (eg: Travel Lodge, Premier Inn) this should be claimed.

Food & Beverage expenses incurred whilst working and travelling away from base  
Expenses will be reimbursed, at cost, upto a maximum of :

- for each 24 hours £40
- for upto 12 hours £25
- for upto 6 hours £10