



SUBSISTENCE CLAIMS

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.

Expenses Type	Reimbursement	Notes
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.	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.
Food & Beverage expenses incurred whilst working and travelling away from base	Expenses will be reimbursed, at cost, upto a maximum of :	The cost of any meals laid on and prepaid by the IHSGB should be deducted from these amounts
for each 24 hours	£40	
for upto 12 hours	£25	
for upto 6 hours	£10	

Adopted by Board of Trustees 06/02/24, effective date 1st January 2024.

Reviewed 8 February 2025.

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