



Expenses Policy

Policy Owner: Treasurer
Date Approved: 14th Jan 2026
Review Date: Jan 2029

Introduction

The effective operation of the Association relies extensively upon the good will of volunteers who give up their time to undertake roles within the Charity Board, the Associations committees and delivering our charitable aims. Whilst it is not appropriate to recompense volunteers for the time they give to the Association, it is appropriate to reimburse them for certain out of pocket expenses incurred.

Everybody claiming expenses should consider that we are reimbursing them from charitable funds. Association members should make all efforts to minimise the cost to the association of necessary travel and accommodation.

If an individual **chooses not to claim** they can gift aid the value of the allowable expense.

Individual Eligibility

Any member of the Association may make a claim to the Association Treasurer for the reimbursement of certain out of pocket expenses subject to them meeting the criteria set out in this policy¹.

¹ If you are considered an employee or office-holder of the club (rather than a volunteer), and receive payments or course reimbursements, then normal employment-tax rules apply: the benefit may need to be reported (e.g., on a P11D form) and could be taxable'

<https://www.gov.uk/expenses-and-benefits-training-payments/what-to-report-and-pay> - Anyone undertaking work for the association, whether in a voluntary or paid capacity, is responsible for meeting their own tax obligations. Individuals should ensure they understand the relevant HMRC rules that apply to their circumstances, including the tax treatment of any payments or expense reimbursements they receive. The association cannot provide tax advice and encourages all volunteers and paid workers to seek guidance from HMRC or a qualified adviser if they are unsure of their responsibilities.



Eligible Activities

Reimbursement of expenses are only payable when members of the Association are engaged in the following activities:

1. **Face to Face Meetings of the Charity Board or Sports Council.** Members of the Association may claim reimbursement when they are required to attend face to face meetings of the Charity Board or Sports Council.
2. **Representing the Association at Official Engagements.** Members of the Association may claim reimbursement of expenses when they are required by Charity Board or Sports Council to represent the Association at Official Engagements such as at Shows or meetings with other organisations.
3. **Attending NROI Match Official Training or Train the Trainer (T3) Seminars.** Members of the Association may claim an Accommodation and Travel Contribution as part reimbursement of their costs plus the per diem subsistence expenses when they are attending training seminars. The training course will be provided free of charge.
4. **Delivering NROI Match Official Training or Train the Trainer (T3) Seminars.** Members of the Association may claim reimbursement of expenses when they are delivering training seminars. The anticipated total travelling time restriction does not apply, but trainers are requested to use good judgement on their costs.
5. **Acting as a Range Master at a Level 2 or level 3 match.** Members of the Association may claim reimbursement of their expenses when they are acting as the Range Master. If shooting the match, claims should only be made for the additional element incurred as Range Master².
6. **Contribution to Range Crew out of pocket expenses.** Match Directors may apply for a contribution for out of pocket expenses to be given to qualified NROI and IROA Range Crew (including SRO's) according to the Match Directors Handbook. This contribution from the UKPSA will be £50 per person per working day. The overall amount for a match will be capped in line with the staffing levels agreed by the Sports Council as reasonable to safely run a match.

² As an example, a RM staying for 3 nights (Thursday to check the match layout/ Friday Prematch/ Saturday Match) who is shooting the prematch - would claim for 2 nights accommodation if they would have normally stayed 1 night to shoot the match.



Scope of Reimbursable Expenses

The Association will reimburse entitled individuals the following categories of expenses:

1. **Mileage Expenses.** The Association will reimburse mileage expenses to entitled members at the rate of £0.25 per mile. Journeys must be by the most direct/efficient route between the individual's home address and the venue of the qualifying activity.
2. **Fares.** The Association will reimburse Actual Expenditure for standard class travel via public transport, including taxis, for those who do not drive, or where public transport offers a more convenient and cost effective solution. Any claims for such journeys must be by the most cost effective direct/efficient route between the individual's home address and the venue of the qualifying activity.³
3. **Accommodation Expenses.** The Association will reimburse Actual Expenditure for overnight bed and breakfast accommodation up to a maximum of £130 per night. The Association expects any member who intends to claim accommodation expenses to exercise appropriate judgement to minimise the cost when selecting accommodation.

Members sharing a room, will be expected to only claim the appropriate portion of the room costs.

Accommodation expenses, including subsistence expenses, may be claimed only when the individuals anticipated total travelling time over the duration of the required activities to be delivered for the association is greater than 5 hours.

4. **Accommodation and Travel Contribution for Trainees on UKPSA or IPSC training Seminars** Trainees may only claim up to a maximum of £50.00 towards their accommodation and travel costs, plus the subsistence expense, per day. It is recognised that at such seminars, evening work is expected by the candidates both individually and within a group setting.
5. **Subsistence Expenses.** The Association will pay a Per Diem payment of £20 per night when overnight accommodation expenses are also claimed. This is a contribution to the cost associated with dining out. This is not paid when an evening meal is included in the room cost or provided by other means.

The Treasurer may approve alternative arrangements by prior agreement in the above categories, where this would actually reduce the overall cost to the Association or if the member has a health issue or disability or where travelling late into the night/early hours poses an unreasonable expectation from a volunteer and/or risk.

³Only Mileage OR Fares can be claimed - not both.



Authority to Claim

Authority to claim the above expenses will be recorded in either

- The appropriate meeting minutes
- An email from a member of the Charity Board or Sports Council
- The joining instructions issued by the seminar lead
- An email from the DPOA for an event
- As part of a Board approved budget

Method of Claim

Claims should be submitted to the Treasurer by email. An online claim form should be completed which must be accompanied by sufficient supporting evidence to validate the expenses claimed eg, copies of overnight accommodation receipts, screenshots of journey planners showing mileage etc.

The Treasurer will process all claims for reimbursement of expenses and may request any further information from the claimant as they deem appropriate to support payment. Anyone submitting a claim for expenses should retain a copy of the claim form and all supporting evidence for a period of 24 months from the date they submit the claim to the Treasurer. This is to permit the audit of such payments should it be required as part of the annual audit of the Associations accounts as required by the Charity Commission for England and Wales.

Method of Payment

All payments will be made to individuals via BACS transfer from the Associations bank accounts. No payments shall be made by the Association in cash or any other means.

