

Supporting and Recognising Volunteers

These guidelines are to support volunteers who participate and contribute towards the activities of the Faculty of Medicine and Health Sciences by establishing consistent, minimum standards for supporting and recognising volunteers. The guidelines were produced by the Faculty User and Carer Liaison Group.

Volunteers give up their time and use their expertise and experience when contributing to the activities of the Faculty in providing understanding and insight from the service users' or carers' perspective. They can be involved in a variety of activities related to education, in addition to direct contribution to teaching sessions with students. They can also be involved throughout the research process, including suggesting project topics. The depth and nature of involvement activity within the Faculty is continuously evolving.

Support of and recognition for volunteers will generally fall within at least one of three distinct categories:

1. Reimbursement of any costs incurred by the volunteer by their involvement
2. Recognition of their contribution
3. Payment of fees and honoraria.

1. Reimbursement of costs incurred by volunteers

Volunteering is an unpaid activity and should not cost a volunteer anything. Expecting volunteers to cover their own expenses could be a barrier to people with low incomes or little spare cash and not reimbursing expenses may deter people who feel they are already contributing a significant amount of time. It is good practice, therefore, to reimburse a volunteer for out-of-pocket expenses incurred in the course of their volunteering.

Any reasonable expenses wholly incurred while volunteering should be reimbursed and these may include but are not limited to the following:

- Travel, including to and from the place of volunteering
- Meals and refreshments
- Care of dependents (including children) and volunteer support
- Administration costs, e.g. postage, phone calls, stationery.

Travel, including to and from the place of volunteering

Recommended mileage allowances for use of own means, but not intended to be a ceiling, would match the maximum tax-free allowance of:

- 45p/mile for car travel
- 24p/mile for motorcycle travel
- 20p/mile for bicycle travel
- 5p/mile for carrying a passenger

If the volunteer's own means of travel cannot be (or is not) used, train and bus transport may be utilised and reimbursed at standard tariffs. If this is impractical for any good reason, use of a taxi may be agreed beforehand with the Faculty.

Parking facilities on Campus should be arranged by the project/event organiser. Parking costs incurred for off-Campus venues may be met for the duration of an event. Parking fines will not be reimbursed.

Other travel costs may be reimbursed subject to prior agreement with the Faculty, generally paying providers directly.

Meals and refreshments

Refreshments may be provided during the course of any activity. In the event of the activity extending over or finishing at a meal-time, the Faculty will make provision for light meals.

If attendance (excluding travel time) exceeds 7 hours without adequate refreshments being provided, reasonable subsistence costs will be reimbursed up to a value of:

- £5 for breakfast
- £10 for lunch
- £20 for dinner / an evening meal.

Care of dependants, (including children) and volunteer support

Volunteers may require personal assistive support or carers, translators or signers. If they are carers of dependents then alternative care may be required, incurring costs. Event or activity organisers should be aware of the implications of the Equality Act if such need arises.

Costs for such provision may be covered by the Faculty up to a reasonable level, but these should be agreed in advance and will generally be paid directly.

The Equality Act 2010 says that you must not be discriminated against because you have a disability, someone thinks you have a disability (this is known as discrimination by perception), or because you are connected to someone with a disability.

Further information and guidance on the Equality Act can be found at:

www.gov.uk/guidance/equality-act-2010-guidance

Administration costs, e.g. postage, phone calls, stationery

Administration costs should be avoided whenever possible. However, reasonable costs incurred by volunteers working from home, subject to prior agreement with the event/activity organiser, should be reimbursed.

Claims for all reimbursements, (except mileage allowances), must include tickets or receipts. Such payments to volunteers, where the expenditure is wholly and exclusively incurred in performance of the volunteer activity is not liable to income taxation nor a reduction of any welfare benefits. (See below on Taxation and State Benefits)

2. Recognition of volunteers' contribution

Gratitude for participation should always be expressed, which will be informed by:

- On a general level, how many volunteers you have, their physical proximity to you, frequency of contact and how they contributed (e.g. to a full meeting or event, or to a published report or letter)
- In the case of more limited numbers, the expression of gratitude should be tailored to the individual volunteers, bearing in mind that some people may be uncomfortable in the limelight.

Small gifts in kind to individual volunteers as a 'thank you' (e.g. vouchers, a Christmas party, tickets to events, chocolates, inscribed pens or books) are acceptable as long as the cost is reasonable in proportion to the volunteer's contribution.

Such gifts should be obvious genuine gifts and a letter of thanks should always be issued by a member of the University alongside any payment or gift as evidence of its purpose. (See below on Taxation and State Benefits).

3. Payment of fees and honoraria

NOTE: It remains the volunteer's responsibility to ensure that any payments from the Faculty do not affect receipts of their welfare benefits nor impact on their income tax liability. The Faculty does not accept any responsibility for losses of benefits or income arising from this advisory paper.

Taxation

There is a general principle that expenses wholly and exclusively incurred in the volunteering activity will be reimbursed without taxation. However, the regulations governing taxation on payments to volunteers can be complex for both the volunteer and the body requiring them, so if necessary, reference should be made to Her Majesty's Revenue and Customs (HMRC).

Payments that do more than reimburse the value incurred, such as paying mileage rates above the HMRC scale, or round-sum or lump-sum payments towards expenses may be defined as "miscellaneous income" and hence assessed for tax. Gifts that the volunteer can benefit from financially, such as money, vouchers, tokens and gifts of appreciable or sell-on value, may be regarded as income and therefore taxable. If there is a sense that payments are expected or are due to reward work or services undertaken, then they could be viewed as either as employment income or as miscellaneous income and become taxable on the volunteer.

Payment of what may be termed "fees" may not of themselves be classed as income subject to Pay As You Earn (PAYE) collections by the organising body, unlike honoraria which do fall into this definition. Volunteers who are receiving any miscellaneous income have been allowed, since 2017, to earn up to £1000 without any taxation consequences, including reporting. In excess of £1000 the income needs to be reported and will be included in the volunteer's tax calculation.

If the organising body chooses to pay "fees" via their PAYE system, income tax will be levied according to normal taxation procedures, with payslips and end-of-year statements being issued.

Welfare Benefits

If the volunteer is in receipt of “working age” benefits such as Job Seekers Allowance or Universal Credit, under their “Claimant Commitment” there may be limitations on the time that can be spent on activities other than job-hunting. Volunteers should already have been given this advice but otherwise should check with their “Work Coach” at the Job Centre.

If claimants are permitted to commit some time to a volunteering activity, dependent on the benefit being received there may be limits on how much the volunteer can receive as “fees” or their benefit may be reduced for a period, such as Universal Credit. Reimbursement of expenses, as with taxation, if wholly and exclusively incurred as a result of the activity, should have no impact on benefit receipts. It is suggested that volunteers seek advice from a salaried Benefit Advisor at a suitable organisation or from the Department for Work and Pensions (DWP).

Volunteers who receive benefits because of a limited capacity for work, should be advised to not contradict the limitations they claimed in obtaining the award, such as Personal Independence Payment or Disability Living Allowance. Recipients of Pension Credit must inform the DWP of any receipts beyond expenses reimbursement as they may affect the award.

Recipients of Carers Allowance should be aware that it is a condition of the benefit that at least 35 hours per week must be spent caring for someone and this should not be reduced in order to volunteer.

Payment Methods

Expense reimbursements and fees will be paid by Bankers Automated Clearing Service (BACS) into your nominated bank account.

Links for additional information

- For information on the Equality Act and what should be considered: www.gov.uk/guidance/equality-act-2010-guidance
- For advice on benefits and their requirements: www.gov.uk/browse/benefits/manage-your-benefit
- For specific guidance on taxation implications of volunteer expenses reimbursement: www.gov.uk/volunteering/pay-and-expenses