

SGC Expenses Guidelines

July 2019, Version 7

Background

Like many sports clubs the SGC is primarily a volunteer-based organisation. It is also a trading business and needs to be run in an appropriate manner.

The club's flying activities include;

1. General flying by members including routine instructional flights plus flying by Walking on Air, Saint Andrews and Edinburgh Universities gliding clubs
2. Visitor flying
3. Trial lessons/air experience flights for individuals and groups, such as local schools
4. Courses for members and visitors, including booked flying
5. Strathclyde University (SU) flying as part of the aeronautical engineering course.

1 - 3 are managed and arranged on a volunteer basis.

4 - Courses are covered by the professional instructors but if covered by a volunteer instructor then remuneration at the same rate as the professional instructor will be offered.

5 - Instructor cover for SU has been a mixture of paid and volunteer instructors in the past. The recent practice of securing instructor cover for Strathclyde by paying the instructors is on the basis that the SU courses involve a commitment for flying via a specific arrangement or contract and the SGC has to ensure that it has the resources to meet these commitments. It should be noted that the money paid by SU for their courses adequately covers the cost of a professional instructor to cover.

Members are expected to help run the club on a voluntary basis including for example;

- Supporting daily flying activities on the airfield via the duty rota or on a casual basis
- Routine instruction
- Aerotowing
- Winch duties when professional drivers are not available on a short-term basis
- Maintenance and repair work of the fleet
- Upkeep of the airfield, buildings and vehicles
- Being a member responsible for certain areas of the club's business
- Being on the Board
- Representing the club and gliding externally

The club could not exist without the efforts the members put in. While it is expected that members provide their time and effort freely, it is recognised that members do incur direct costs on club business and can receive expenses and other remuneration under certain circumstances.

Expenses and other remuneration to club members will be tracked and reported on a monthly basis at board meetings. This will include a summary totals and specifics of payments to any member in excess of an agreed level.

To clarify the expectation the following guidance is given.

SGC GUIDANCE ON EXPENSES AND ALLOWANCES

PLEASE DO NOT ASSUME THAT YOU WILL BE REIMBURSED COSTS OR RECEIVE AN ALLOWANCE – THEY CAN ONLY BE PAID IF PRE-APPROVED BY A BOARD MEMBER SO CHECK FIRST.

Expenses and /or remuneration will be considered for the following;

- Acting as an instructor or standing in for a professional instructor for booked flying, holiday courses, Strathclyde University courses, and RAF Air Cadet flying. A £10 per day meal allowance is also available based on a full day duty.
- Travel expenses for delivering and collecting club gliders - except when associated members' use of a glider away from Portmoak. Normal retrieves from field landings are also excluded. The rate of remuneration is 45p per mile - in line with HMRC rules.
- Attending conferences, meetings etc. on behalf of the SGC, at cost for travel, lodging and meals within reason.
- Incurring costs on behalf of the club for approved purchases. Note that approval must be sought from a Board member or Club Manager ahead of any commitment or expenditure.
- Travel expenses to and from the club when spending a day working on duties that are not part of the clubs main activity – i.e. when not flying. The rate is 35p per mile. Examples of such duties are:
 - Winch driving
 - Grass cutting
 - Inspecting or maintenance work on club aircraft
 - Other duties as pre-agreed by a Board member
 - Meal expenses at the club when spending a day working on duties that are not part of the clubs main activity as defined above, up to a maximum of £5.

The Club will normally credit the member's account with the approved expense amount unless another method of payment is specifically requested and agreed.

The Club runs a Gift-Aid scheme that allow us to claim back income tax that has been already paid by individuals making a donation to the club. Members are positively encouraged to claim expenses as listed above and then, if they can afford to do so, donate those expenses back to the club to allow the donation to be boosted by HMRC at no extra cost to them.