

Volunteer Rewards Policy

1. Background

- 1.1. CSSC acknowledges that volunteers contribute to the organisation in many ways and that CSSC depends upon its volunteers to organise many of its activities which members enjoy. Their contribution is unique and volunteering can benefit members, staff, local communities and the volunteers themselves. CSSC greatly values their contribution and takes recognition of its volunteers very seriously.
- 1.2. Volunteers give freely of their time and most other volunteer organisations have some sort of Reward and Recognition policy. CSSC has a national **Recognition Scheme** which covers all centrally administered major trophies and awards, but there has never been a consolidated or consistent approach to the issue of local volunteer rewards or policy or guidance to affiliates on this. Consequently, our regions and affiliates decide and organise both the reward and recognition of volunteers in their areas independently.
- 1.3. Consequently, there currently are a variety of practices across CSSC in how CSSC volunteers are rewarded, recognised and/or thanked and some of these may create taxation, benefit entitlement or legal issues for both the volunteer individually and/or CSSC collectively as an organisation.
- 1.4. This policy addresses “volunteer rewards” seeking to positively affirm the contribution made by volunteers and balancing the recognition of what they do with potential taxation, legal or employment issues that could arise. The policy covers all and any initiatives, rewards, benefits in kind and incentives given to CSSC volunteers by way of a thank you for their support and contribution to CSSC and its members – e.g. free places on trips, cinema vouchers, gifts of any kind, celebration events etc. Note honorarium payments which have tax and National Insurance (NI) consequences, are not included because they were addressed and discontinued in CSSC in 2007. Reimbursement for out of pocket expenses and travel costs are also excluded.
- 1.5. In order to prevent taxation, legal or employment issues arising for our volunteers, it is crucial a clear differentiation between employees and volunteers is maintained in all that we do to, particularly with rewards. In this policy, the same approach has been taken to office holders (Chairmen, Treasurers, Secretaries etc) and non-office holder volunteers (Event organisers, comms support, admin support etc) since they have the same tax/legal status. The Government has specifically clarified the status of those volunteers who hold some sort of office - which would include the officers of our affiliates – stating that committee members **are not employees merely by virtue of being an office holder** - see Appendix 3.
- 1.6. The issue is becoming a more pertinent one, as CSSC is becoming more aware of the disparate practice across CSSC (as a result of a number of information gathering exercises) and the increasing need to look at new ways to incentivise and retain volunteers.
- 1.7. CSSC needs to provide guidance, share good practice and bring consistency across the organisation on this subject and ensure that the current relevant legislation is complied with.
- 1.8. The research and subsequent discussions have shown there to be no definitive answer or

guidance on what constitutes an acceptable reward for a volunteer. It is very much up to the interpretation and appetite of individual organisations as to what they do.

- 1.9. There is **common practice** both within and external to CSSC regarding treatment of out of pocket expenses and travel and other items given to volunteers, including: - simple thank you cards or expressions of thanks, refreshments, , volunteer awards, training/clothing relevant to the role, and celebratory meals/award dinners.
- 1.10. CSSC needs to achieve **consistency** on how volunteers **throughout the organisation** are treated as well as protect them and CSSC from any tax liability, benefit entitlement issue or legal employment status arising from the provision of such rewards or benefits.

2. Policy

- 2.1. CSSC needs to be very careful as to exactly what “rewards” are given to volunteers to ensure that it is not seen as a reward for services and thereby a taxable benefit and one that calls into question their volunteering status.
- 2.2. The following general principles should be borne in mind when considering giving a reward to a volunteer:-
 - 2.2.1. there is no regular provision of a reward or expectation on the part of volunteers for there to be one;
 - 2.2.2. there is nothing that could be seen as a payment or money’s worth for what the volunteer does (not one that a volunteer can benefit from financially-e.g. with an appreciable or sell on value)- since payments in cash or convertible into cash would be taxable under PAYE;
 - 2.2.3. CSSC moves towards making such rewards more as a gesture and less as a recognition for services; and
 - 2.2.4. any reward given is a token of thanks and not proportionate to their services.
- 2.3. When providing any rewards to their volunteers, CSSC affiliates should consider the non-exhaustive list of examples of the type of rewards that can be given to volunteers in Appendices 1.
- 2.4. When providing any rewards to their volunteers, CSSC affiliates must consider the non-exhaustive list of examples of the type of rewards that should not be given to volunteers in Appendices 2.
- 2.5. There should be a cap of £50 on the financial equivalent to any individual local reward in so far as it can be calculated.

The contents of this Policy have been approved by the Volunteer Committee - November 2017.

Issue Status

The issue status is indicated by the version number in the footer of this document. It identifies the issue status of this Volunteer Local Reward Policy Document. When any part of this Policy Document is amended, a record is made in the Amendment Log shown below. The Policy Document can be fully revised and re-issued at the discretion of the Management Team. The Policy Document will be reviewed on an annual basis as standard. Please note that this Policy Document is only valid on day of printing

APPENDIX

Appendix 1 - Examples of good practice in relation to rewarding volunteers for their support of and contribution to CSSC and its members

- a. Free or discounted places on trips/events organised by the volunteer where the volunteer needs to be in attendance for the trip/event to happen but not disproportionate to time or volunteer role.
- b. Free or discounted places on trips/events as a reward to volunteers can be acceptable as a token of thanks but not disproportionate to time served as a volunteer.
- c. Offer to use unsold tickets for events.
- d. Celebration/thank you events are highly encouraged by CSSC and link in with CSSC's own National Volunteer Rewards and Recognition Programme.
- e. Subsidies or grants to support training such as First Aid and coaching qualifications, but only if relevant to the volunteer role.
- f. Simple celebration or thank you gifts that cannot be resold or any profit made from.
- g. Reward with tangible gifts e.g. flowers, books of interest linked to the volunteer's interests.
- h. Nomination to CSSC Awards.
- i. Thank you dinners.
- j. Branding / Clothing/ Equipment to support a volunteer in their role.
- k. A simple thank you.
- l. Gift vouchers- as long as the cost is reasonable in proportion to the organisation's total income and proportionate to the volunteer's contribution.

NB Actual out of pocket expenses or travel expenses can be reimbursed as per CSSC Expenses Policy and Procedures for Volunteers.

Appendix 2 - Examples of practices in relation to rewarding volunteers for their support of and contribution to CSSC and its members that should not be followed

- a. Any Cash Payments to volunteers for services rendered (not including out of pocket expenses or travel).
- b. Regular provision of rewards.
- c. Any reward linked to performance. E.g Free tickets once a set amount of other tickets have been sold.
- d. Any expectation of rewards for volunteering activity.
- e. Rewards with a re-sale value or where the volunteer can benefit or profit financially.
- f. Any reward disproportionate to volunteering activity. E.g. a £70 ticket to a theatre show for only hour of volunteering
- g. Contribution to home utilities.
- h. Cash vouchers-something that can be exchanged for cash rather than goods.

Appendix 3 - Extract from: employment status GOV UK

A person who's been appointed to a position by a company or organisation but doesn't have a contract or receive regular payment may be an office holder. This includes:

1. statutory appointments, such as registered company directors or secretaries, board members of statutory bodies, or crown appointments
2. appointments under the internal constitution of an organisation, such as club treasurers or trade union secretaries

Office holders are neither employees nor workers.

Someone is likely to be an **office holder** and not an employee **if most of these statements** apply to them:

1. there is no contract or service agreement relating to their appointment
2. their duties are minimal, and are only those required under the relevant statute, constitution or trust deed
3. they don't get a salary or any other form of regular payment for their services
4. the only payment they get is a voluntary payment (honorarium), regardless of the work they do - tax and National Insurance are deducted by the appointing body
5. they're effectively working as an independent office, and are not under the close supervision or control of the appointing body"