

## **Treasurers' report November 2016 Committee**

### **Gift Aid Scheme**

### **Gift Aid Volunteer expenses scheme**

### **SI-Air Dibbers - Charging review**

### **Entry Fees**

### **Accounts to date**

### **Gift Aid Travel scheme**

A handful of members make use of the Gift aid scheme. Compared with most sports clubs, Orienteering is unusual as so many competitions are at a distance rather than being local, so we have more opportunities to travel over 2 hours (when travel payments can apply).

Our travel scheme is based on using the maximum tax allowance for mileage ie 45p per mile. With members claiming this sort or rate but then making a voluntary donation at a much lower rate (of 37p).

However the CASC regulations allow us to pay more than this, such as subsistence, flights and accommodation. If we extend the scheme, the Treasurer would need to see receipts to ensure payments satisfy the HMRC, that there was no cheating.

For mileage we pay the donation X 1.17. We could change this so all expenses were on the same basis.

See the table below where I have shown the impact of having donations of between 85% and 90% of expenses. The changes are fairly dramatic in this range. If we wanted a 2:1 ratio; member to get double the club's share then we need to have donations at 85.7% of expenses.

For mileage I have shown the current scheme and a possible new scheme at 86%.

Increased payments lead to a slightly increased risk of no matching donation.

| Rate   | Expense | Payment       | Donation | Gift Aid | Club share | Member share | Pay-don | Member club ratio |      |     |
|--------|---------|---------------|----------|----------|------------|--------------|---------|-------------------|------|-----|
| 90.00% | 500     |               | 500      | 450      | 112.5      | 62.5         | 50      | 0.8               |      |     |
| 89.00% | 500     |               | 500      | 445      | 111.25     | 56.25        | 55      | 1.0               |      |     |
| 88.00% | 500     |               | 500      | 440      | 110        | 50           | 60      | 1.2               |      |     |
| 87.00% | 500     |               | 500      | 435      | 108.75     | 43.75        | 65      | 1.5               |      |     |
| 86.00% | 500     |               | 500      | 430      | 107.5      | 37.5         | 70      | 1.9               |      |     |
| 85.00% | 500     |               | 500      | 425      | 106.25     | 31.25        | 75      | 2.4               |      |     |
| 86.00% | 500     |               | 500      | 430      | 107.5      | 37.5         | 70      | 1.9               |      |     |
| 85.70% | 500     |               | 500      | 428.5    | 107.125    | 35.625       | 71.5    | 2.0               |      |     |
| 85.60% | 500     |               | 500      | 428      | 107        | 35           | 72      | 2.1               |      |     |
| 85.30% | 500     |               | 500      | 426.5    | 106.625    | 33.125       | 73.5    | 2.2               |      |     |
| 85.00% | 500     |               | 500      | 425      | 106.25     | 31.25        | 75      | 2.4               |      |     |
| ppm    | miles   | Payment @1.17 |          |          |            |              |         |                   |      |     |
| 0.37   | 400     | 173.16        | 148      | 37       | 11.84      | 25.16        | 25.16   | 2.1               |      |     |
| 86.00% | 0.45    | 400           | 180      | 180      | 154.8      | 38.7         | 13.5    | 25.2              | 25.2 | 1.9 |

### Recommendation

**The travel scheme be extended to include payment for full accommodation expenses and flights on submission of receipts/ payment advice. Donations of 86% of the expenses be invited on all payments including mileage.**

### Gift Aid Volunteer expenses scheme

Our other scheme is related to paying 45p per mile for events organisation mileage and travel to Official meetings (such as this Committee meeting) and hoping to get back one third in a donation or with a full donation respectively.

Very few do the later so you are invited to claim occasionally.

### SI-Air Dibbers - Charging review

We have 12 SI Air contactless dibbers (when delivered). SI offered a 20% discount off Si AIR dibbers (contactless) for families. We took this up and ordered 10 dibbers. Some Committee members think this may be too many. However if we want to offer our Level C with SI-Air we need to be able to provide such dibbers for hire. For Level D we probably should offer. For both levels with only 12 we cannot guarantee every newcomer to be able to hire but we should be able to meet a high level of demand

BOF seem to be moving to prohibit mixed punching events. So would like all SI-Air events to have such dibbers available to all and used by all. Like BMD 2015 with Emit touch free.

This might work at the occasional event. However with a small personal take up SI cannot supply sufficient hire dibbers for all clubs to switch.

A BOF ban on mixed punching seems highly likely to delay a move to new style punching as people would not be keen on buying SIAir only to be able to use them conventionally.

Precedent in the region eg LOG and DVO is to ignore the BOF recommendation and operate multi-punching. LEI have done the same over the summer at level D, but have had big battery problems which might be aggravated by SIAir, so our adoption is on hold.

However we can get round having one style only by not following the BOF suggestion. I think a lot of people will be ok with their own dibber and won't bother to hire one. So it's predominately going to be newcomers who need to hire. So, we need to be working out when we are going to offer contactless at B?C/D events.

These dibbers are likely cost £62 to replace. So this could have an impact on our dibber hire arrangements. We generally have a full price replacement policy. So many Type 5 were about £30 new although a high proportion (the 260000 range) were bought at the original £15.

**Our loss record** is -I can't remember losing one and have people pay the lost dibber fee of £30. So very few. One of the reasons for having the £30 was to deter people stealing them through non-return. Anyone using a stolen dibber has a good chance of being detected at our or another clubs event.

### **Hire charges by other clubs**

Old style EMIT bricks are say £50 but OD still have a £1 hire fee.

DVO have £2 for contactless.

Those needing to hire are likely to be newcomers and a new £2 hire fee starts to make the total entry fees rather high; esp at level D.

I would propose no change so a Hire Fee £1 and replacement at £30. However if we start losing then we need to review.

We have two main SI sets A and B, so we probably need to put 6 dibbers in each for use at Level D.

### **Recommendations**

**Confirm Hire fee for any dibber at £1.**

**Identify/review our approach to SIAir usage at events (may be by Level).**

## **Entry Fees**

In August we put Level C for review once we knew the EGM decision. We agreed to 50p across the board, but I have suggested an alternative later on.

The AGM Forum raised issues about entry fees and expectations of Level D and C.

We have made several changes over the recent years to fees.

- We bumped up Level D by £1 (in two stages) when the new levy formulae applied from a zero base rather than about 100
- We abandoned the £2 surcharge (discount) for non members on the basis it made our offer unattractive and we have so few non members attending. We hope people join the club because they want to be part of the group and we have the dibber collector card/refund incentive.
- We have offered short courses (White to Orange) at lower fees for adults.

- Our level D have had this **offer since 2013** but our short course is Yellowish. This may be unclear as officials do not always display the Fees sign.

We currently have a promotion on the schools league where a family can do the event (white) for £5. at this stage of course no idea of impact.

We could have a first year offer for new members joining the club. Eg another loyalty card based on attendance giving free entry later on. (This has some similarities with our helper discount.) Any offer is likely to reduce income unless compensated for by increased participation. However the money side is likely to be relatively trivial.

#### Level C alternative

We could reduce Level D and increase Level C by 50p to £4 and £8. We had 900 entries at Level C and slightly more than this at Level D, so this would be income neutral.

#### Summer League season ticket

Suggestions about a season ticket for Summer league have been around for several years. We have 22 members with 10 or more appearances (including organising).

| <u>Events</u> | <u>People</u> |
|---------------|---------------|
| 2             | 34            |
| 3             | 19            |
| 4             | 10            |
| 5             | 5             |
| 6             | 4             |
| 7             | 7             |
| 8             | 9             |
| 9             | 2             |
| 10            | 4             |
| 11            | 2             |
| 12            | 2             |
| 13            | 4             |
| 14            | 4             |
| 15            | 3             |
| 16            | 3             |

If we offered a cap at ten events this would lose us income as below.

|                                |      |      |      |       |       |       |
|--------------------------------|------|------|------|-------|-------|-------|
| No events                      | 15   | 14   | 13   | 12    | 11    | 10    |
| Loss if 10 event season ticket | 13.5 | 40.5 | 85.5 | 148.5 | 220.5 | 301.5 |
| people benefitting             | 6    | 10   | 14   | 16    | 18    | 22    |

We would need those currently attending under this limit to take up the offer (effectively over pay) and there are not really enough in the 5 to 9 range to make up the difference. Most of our summer leaguers are occasional attenders.

### **Recommendations**

**We extend our Short course offer to Level C and B. White to Orange be offered at Junior Rate for Level C (which is to be £3 from Jan.)**

**LEI Web site to display this information and Fees notices be used.**

**Decide if to remain with Level C at £7.50/ £3.**

## Accounts to date

Overall surplus is £500. This is unusually high for this point in the year! The BSSC has estimates so I am waiting for real expenses from the Controller, Results processing, vouchers, etc. Next two events before 14<sup>th</sup> Nov Committee put in as a notional item.

|                       |                  |                   |                  |
|-----------------------|------------------|-------------------|------------------|
| B BSSC                | £2,298.00        | -£1,713.27        | £584.73          |
| B Peter Palmer        | £2,979.00        | -£2,330.22        | £648.78          |
| C Ashby Urban         |                  | -£128.28          | -£128.28         |
| C Bradgate            | £1.00            |                   | £1.00            |
| C Dishley             | £580.75          | -£272.05          | £308.70          |
| D Club Champs         | £441.00          | -£493.11          | -£52.11          |
| SL16 Donisthorpe      | £174.50          | -£401.45          | -£226.95         |
| SL16 Fosse Meadows    | £181.00          | -£54.50           | £126.50          |
| SL16 Glenfield        | £229.75          | -£115.50          | £114.25          |
| SL16 Loughborough Uni | £172.50          | -£65.35           | £107.15          |
| SL16 Melton           | £120.00          | -£73.90           | £46.10           |
| WL1 Watermead         | £356.00          | -£110.35          | £245.65          |
| WL2 Burbage           | £1.00            |                   | £1.00            |
| <b>Total Result</b>   | <b>£7,534.50</b> | <b>-£5,757.98</b> | <b>£1,776.52</b> |

|                     |                   |
|---------------------|-------------------|
| Equipment           | -£265.91          |
| Equipment Timing    | -£502.90          |
| Room Hire           | £0.00             |
| Storage Rent        | -£240.00          |
| <b>Total Result</b> | <b>-£1,008.81</b> |

**Roger Edwards**  
**Treasurer**  
**5 Novmeber 2016**