



Measurement Charges and Expenses

Guidance to Measurers

Introduction:

The current guidance on charges and expenses for course measurement was issued on 15 November 2017, to apply from 1 January 2018.

At the meeting of the Course Measurement Working Party on 6 November 2021 there was an in-depth discussion on the possible need to review the current fee structure. It was proposed that the level of charges should be reviewed to reflect more closely the actual costs incurred and an hourly charge that at least reflected the National Living Wage (£11.44 per hour from 1 April 2024).

The CMWP agreed that a review should be undertaken but that any revision to the current fee structure should be for guidance only.

Review:

In summary, CMWP has agreed that measurers charge a rate of £20 per hour or £160 per day, excluding travel and subsistence and other incidental costs. In addition, where measurement needs to be undertaken at night, an uplift of 50% of the hourly rate should be applied.

This would give an illustrative fee structure in the order of:

Distance	Hours	Total cost (not inc. travel and subsistence costs)
5k	8	£160
10k	8 - 12	£160 - £240
Half Marathon	12 - 16	£240 - £320
Marathon	12 - 24	£240 - £480

Level of Charges:

The proposed scale of charges reflects what can be considered a commercial rate for the service(s) provided. However, measurers will remain free to set the charges they apply for any particular race. In doing so they may wish to take account of the following:

- Many measurers will charge a lower fee (or no fee) for their own club or other “local” organisations.
- The income that a race is likely to generate is a consideration, as some will make a very small profit, after taking costs into account, that will limit their ability to pay a commercial rate.
- Allied to this, some races attract very few runners, particularly in more remote areas (e.g. one race in the Western Isles had 34 runners in the 2022 race, at a cost of £13-15 per entrant generating an income, before costs, of less than £500. Applying the indicative rate of £240-320 would more than half the race income).

The proposed charges apply equally to all organisations, large or small, but, where a measurer feels they cannot justify the figures and instead chooses:

a. to accept a lower fee; or

b. to pass an amount back to, for example, a charity or voluntary organisation.

this should be made explicit.

Taxation:

At present measurers are largely seen as volunteers, operating on a non-profit basis with fees intended to cover costs incurred during measurement activities.

However, a switch to “commercial” rates could significantly affect this, with an increased level of liability for income tax on the “profit” element of any fees charged. This may require measurers to register with His Majesty’s Revenue and Customs (HMRC) if they are not already registered, to keep accurate records of income and expenditure and to submit tax returns covering income from “self-employment”.

Under existing HMRC rules, if you earn any income from self-employment above £1,000 (before deduction of any costs or expenses) per annum you must complete a self-assessment tax return. If you do earn more than £1,000, when you do your tax return, you need to include the income you’ve received from trading in the last tax year.

- You can choose to use the £1,000 tax-free trading allowance. If you do this, you will not have to pay tax on the first £1,000 you receive from trading.
- Alternatively, you can claim allowable expenses or other allowances. This means you can deduct some costs from your taxable income.

You must choose if you want to claim the tax-free trading allowance or claim allowable expenses. You cannot do both.

Further guidance on reporting income from self-employment and partnerships can be found on the GOV.UK website,

<https://www.gov.uk/browse/tax/self-assessment>