



Policy on reimbursement of Committee members' expenses

Date approved by the Management Committee
Latest review date

August 2022 (interim review May 2024)
August 2027

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1. Introduction

1.1 It is the Association's policy that Committee members should be able to participate in the Association's activities without this resulting in a direct cost to them. In line with good practice, the Association will therefore reimburse to Committee members any out-of-pocket and/or direct expenses properly incurred on the Association's business.

1.2 For the absence of doubt and as noted elsewhere, the Association has opted not to pay Committee members for their service on the Committee. The term "expenses" must not therefore be confused with "payment". The service provided by Committee members is on a voluntary basis and any reimbursement to Committee members cannot therefore be for any service. Only direct expenses reasonably incurred by Committee members can be considered for reimbursement.

1.3 Aims of the policy

1.3.1 The principal aims of this policy are to

- offer guidance on reimbursement of expenses to Committee members wishing to attend Committee meetings, seminars, training sessions, conferences and other meetings or events in connection with the Association's business and
- provide the framework within which reimbursement can be made

1.3.2 Any Committee member wishing further information should contact the Director or Depute Director.

2. Equality and human rights

2.1 The Association's equality and human rights policy, which was approved by the Committee in April 2021, outlines our commitment to promote a zero tolerance to unfair treatment or discrimination to any person or group of persons, particularly on the basis of any of the protected characteristics¹. This includes ensuring that everyone has equal access to information and services and, to this end, the Association will make available a copy of this document in a range of alternative formats including large print, translated into another language or by data transferred to voice.

¹ The Equality Act 2010 identifies the "protected characteristics" as age, disability, marriage and civil partnership, race, religion or belief, gender, gender reassignment and sexual orientation.

- 2.2 We are also aware of the potential for policies to inadvertently discriminate against an individual or group of individuals. To help tackle this and ensure that it does not occur, best practice suggests that organisations carry out Equality Impact Assessments to help identify any part of a policy that may be discriminatory so that this can be addressed. The impact assessment for this policy is contained in Appendix 1.

3. Risk management

- 3.1 The Association has considered the potential risks posed should we fail to observe this policy. This could include tenants or other stakeholders questioning the Committee's and/or Association's integrity and this could adversely impact our credibility. There could be reputational damage (from which it could be very difficult to recover) and, in some circumstances, it could lead to a notifiable event and/or regulatory intervention.
- 3.2 In order to minimise this risk, the Association will ensure that all Committee members are adequately briefed on what is available to them within their remit and how to make a claim. In addition, methods of validation and ensuring probity include annual external audit, internal audit and verification by the Secretary on an annual basis that the Rules relating to the keeping of books, registers and Committee expenses have been followed.

4. Eligible expenses

- 4.1 Examples of eligible/reasonable expenses include:

- a) Travelling expenses
- b) Conferences, seminars, training courses and certificated courses
- c) Reimbursement for expenses in relation to the care of dependants
- d) Meals and subsistence expenses
- e) Overnight out-of-pocket expenses

All claims for reimbursement of expenses must be authorised by the Director or Depute Director.

- 4.2 More information is provided in sections 4.3 to 4.7 below.

4.3 Travelling expenses

4.3.1 Committee members are expected to use the most cost-effective form of transport available unless there are specific reasons why an alternative needs to be used, such as for issues of safety, inaccessibility where a member is frail or has a disability, or where the times of departure and/or arrival are not suitable. Committee members are required to act reasonably when deciding the form of transport to use.

4.3.2 Permissible methods of transport are:

- The member's own private car
- Bus or train
- Taxi
- Ferry
- Air²

4.3.3 Where different "classes" of travel are available, for example first class or second/standard/economy class, the least expensive class will always be chosen. Train, ferry or air tickets should be the cheapest category possible, for example, tickets should be for a specific time and date rather than "fully flexible" as flexible tickets tend to be more expensive.

4.3.4 Members may use their own car or, for short journeys where public transport is unavailable or impractical, a local taxi service. Travel within Glasgow using a taxi will normally be permissible and should always be used at night, when it is dark, or when the Committee member feels in any way unsafe or uneasy. Where a Committee member uses their own car, they must ensure that their insurance cover is up to date. The Association does not require to have sight of the insurance certificate, but the Committee member will be required to sign a declaration confirming that there is valid insurance cover (Appendix 2).

4.3.3 Car mileage for the driver and any passengers is payable at the rates which apply for employees within their Terms and Conditions of Employment. The rate is effective from 1 April each year, the current rates being 45p per mile for the driver and 5p per mile for each additional passenger.

4.4 **Conferences, seminars, training courses and certificated courses**

² This option, which we envisage will be used only exceptionally if at all, will only be selected where it represents the most reasonable option taking account of time and cost. Air travel has never been used for Association travel in our 31 years of operation, but is included as an option in case it does represent the best mode of travel.

4.4.1 Committee members who attend any of the above on behalf of/representing the Association will have their attendance fees paid by the Association. The Director or Depute Director must check that any costs can be accommodated within the relevant budget prior to agreeing to the Committee member attending.

4.4.2 Committee members are entitled to be reimbursed for travel costs associated with attending conferences, seminars, training courses or certificated courses.

4.5 Reimbursement for expenses in relation to the care of dependants

4.5.1 Care of dependants will be payable if incurred in the course of the Committee member duties. These can be paid for dependent children or adults for whom the Committee member is the only or principal carer. In order to be reimbursed for these costs, the Committee member must confirm that:

- a) they would not be able to attend the meeting, training, conference, etc unless care provision was available and
- b) for child care, that the child(ren) is/are under 16 years old and, for adult care, that the dependant is in receipt of Attendance Allowance and/or Disability Living Allowance and/or a Personal Independence Payment and
- c) a non-household member is required to provide the service

4.5.2 The Association will apply the prevailing UK national living wage rates and no more than eight hours will be payable in any 24-hour period.

4.5.3 The method of payment will be cash on receipt of a voucher signed by the carer and the Committee member, indicating the date and hours of service provided.

4.5.4 Any individual receiving expenses in this way will be responsible for making the appropriate declarations to HMRC or the Department of Work and Pensions.

4.6 Meal and subsistence expenses

4.6.1 The Association will pay for meals taken during the period of voluntary activity for events outwith the Association's area of operation where meals are not provided or, where they are provided, they are not suitable owing to dietary requirements. Any additional purchases, such as coffee or snacks, can be reimbursed on production of a receipt. Whilst we do not wish to be prescriptive, members should avoid excessive costs.

4.6.2 Where meals are not provided, subsistence at the prevailing EVH rates will be paid. Current (August 2022) rates are:

- 10 hours or more away from home £17.97
- 5 to 10 hours away from home £11.00

Amounts in excess of the above will only be paid where receipts are provided and, in the opinion of the Director/Depute Director, the cost is reasonable in the circumstances.

4.7 Overnight out-of-pocket expenses

4.7.1 Any overnight accommodation and associated meals will be booked and paid for directly by the Association. This is most likely to happen when a Committee member is attending a conference, but there may exceptionally be other instances where an overnight stay is required.

4.7.2 In addition to the cost of the accommodation and meals, Committee members who attend venues involving overnight stays are entitled to claim an allowance of £40 per day to cover incidental out-of-pocket expenses. This would cover, for example, newspapers, wifi access, tea, coffee, drinks and snacks.

4.7.3 It is possible to be reimbursed for out-of-pocket costs and subsistence, but this would only apply where the Committee member was attending an event requiring an overnight stay and no meals were provided. We do not anticipate that this will arise in practice.

4.8 Claiming expenses

4.8.1 Committee members wishing to claim expenses should complete an expenses sheet (Appendix 3). We will aim to provide reimbursement up to three days in advance of the event where this is reasonable (for example, subsistence for conference attendance). Where possible, travel arrangements when using public transport will be booked and paid for by the Association's staff for the Committee member(s) requiring it and this will prevent members having to carry additional cash.

4.8.2 Some forms of reimbursement, for example for care costs or mileage, can only be paid after they have been incurred.

5. Policy review

- 5.1 This policy will be reviewed every five years, or earlier in line with legal, regulatory or best practice requirements. The next review will take place no later than August 2027.

Cernach Housing Association Equality Impact Assessment Tool



Name of the policy / proposal to be assessed	Committee members' expenses	Is this a new policy / proposal or a revision?	Revision
Person(s) responsible for the assessment	Caroline Jardine		
1. Briefly describe the aims, objectives and purpose of the policy / proposal	To outline the Association's policy for reimbursing Committee members for expenses incurred whilst on Association business.		
2. Who is intended to benefit from the policy / proposal? <i>(e.g. applicants, tenants, staff, contractors)</i>	Committee members.		
3. What outcomes are wanted from this policy / proposal ? <i>(e.g. the benefits to customers)</i>	The no Committee member is out-of-pocket when representing the Association.		
4. Which protected characteristics could be affected by the proposal? <i>(tick all that apply)</i>			

- Age Disability Marriage & Civil Partnership Pregnancy/Maternity Race
 Religion or Belief Gender Gender Reassignment Sexual Orientation

5. If the policy / proposal is not relevant to any of the **protected characteristics** listed in part 4, state why and end the process here.
 If a Committee member who had a disability required a specific (possibly more expensive) mode of transport, then this would be allowed under the policy. We do not consider that it impacts any of the other protected characteristics.

	Positive impact(s)	Negative impact(s)
6. Describe the likely positive or negative impact(s) the policy / proposal could have on the groups identified in part 4	Removal of any barriers that may prevent the individual from representing the Association at an external event.	
7. What actions are required to address the impacts arising from this assessment? <i>(This might include; collecting additional data, putting monitoring in place, specific actions to mitigate negative impacts).</i>	Raise awareness.	

Signed: C Jardine Job title: Director Date the Equality Impact Assessment was completed: 13 July 2022

Please attach the completed document as an appendix to your policy / proposal report

Appendix 2

Committee member's claim for reimbursement of mileage costs

Name Position

Mileage will be paid at the EVH rate for the principal traveller (normally the driver) and a reduced rate for each additional passenger.

Date of journey	Start and Finish	Reason for travel	Names of those Travelling	Number of miles

I confirm that I my insurance details are valid and I am carrying the above passengers within my duties as a Committee Member.

I also confirm that it is my responsibility to notify HMRC and/or the DWP of the above if required.

Signed:

Date:

For staff use:

Amount to be reimbursed:

Calculated by (and date):

Checked/authorised by (and date):

Received by (and date):

Appendix 3

August 2022 (interim review May 2024)

Committee member's claim for reimbursement of direct and/or out of pocket expenses (excluding car mileage)

Name

Position

Date incurred	Nature of expenses	Receipt attached (if not, please briefly explain)	Amount claimed (£)

I confirm that I have incurred the above costs in connection with my duties as a Committee Member and that, where required, I will notify HMRC and/or DWP that it has been reimbursed as direct expenses incurred.

Signed:

Date:

For staff use:

Amount to be reimbursed:

Calculated by (and date):

Checked by (and date):

Received by (and date):