

## Management Committee Member Expenses Policy

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Policy created	//
Date of last review	February 2018
Date of current review	December 2023
Date of next review	November 2026
Reviewed by	Management Committee

Corporate Fit	Internal Management Plan	✓
	Risk Register	✓
	Business Plan	✓
	Equalities Strategy	✓
	Legislation	✓



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Our policies provide a framework to underpin our vision and values, to help us achieve our strategic objectives.

## Our Vision

Local people, local control.

By providing quality homes and services, we will create stronger communities and a better quality of life for our customers.

## Our Values

- Focused on the needs of our customers and communities.
- Supportive of our staff and Committee members.
- Responsible, efficient, and innovative.
- Open and accountable.
- Inclusive and respectful.
- Fair and trustworthy.

## Strategic Direction

**Consolidation and improvement:** Applicable to our core business as a landlord & property manager.

**Growth:** Through the new build opportunities, we are taking forward.

**Partnerships:** Where this can help to address shared goals and increase capacity and value.

**Resilience:** A key priority across all parts of our business.

## Strategic Objectives

**Services:** Deliver quality, value for money services that meet customers' needs

**Homes & neighbourhoods:** Provide quality homes and neighbourhoods.

**Assets:** Manage our assets well, by spending wisely.

**Communities:** Work with local partners to provide or enable services and activities that benefit local people and our communities as a whole

**Our people:** Offer a great workplace environment that produces a positive staff culture and highly engaged staff.

**Leadership & Financial:** Maintain good governance and a strong financial business plan, to ensure we have the capacity to achieve our goals.

## Our Equalities and Human Rights Commitment

We understand that people perform better when they can be themselves and we are committed to making the Association an environment where employees, customers, and stakeholders can be open and supported. We promote equality, diversity, and inclusion in all our policies and procedures to ensure that everyone is treated equally and that they are treated fairly on in relation to the protected characteristics as outlined in the Equality Act 2010.

## Privacy Statement

As data controller we will collect and process personal data relating to you. We will only collect personal information when we need this. The type of information we need from you will vary depending on our relationship with you. When we ask you for information, we will make it clear why we need it. We will also make it clear when you do not have to provide us with information and any consequences of not providing this. We are committed to being transparent about how we collect and use your data, and to meeting our data protection obligations with you. Further information about this commitment can be found within our full Privacy Statements.

## Policy Scope & Review

For the purpose of this policy the term Association will include all members of the Tollcross Housing Association Limited. Therefore, all employees, governing body members, volunteers, customers and other relevant stakeholders will be expected to adhere to this policy and/or procedure. All policies and procedures are reviewed every 3 years in line with best practice and current legislation. The Association reserves the right to make additions or alterations to this policy and procedure from time to time. Any timescales set out in this policy may be extended where required.

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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.

## **2. Aims of the Policy**

- 2.1. 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.

## **3. Equalities and Human Rights**

- 3.1. An Equality Impact Assessment (EIA) has been carried out when reviewing this policy. In line with good practice the completed EIA will be published alongside the Management Committee Member Expenses Policy.
- 3.2. Where there is a need for follow-up action, the tasks and timeframe for achieving them shall be noted in the Equality and Human Rights Action Plan to ensure they are addressed.
- 3.3. We do not see this policy as having any direct impact upon the protected characteristics contained within the Equality Act 2010.

## **4. Risk Management**

- 4.1. 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 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.
- 4.2. 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.

## **5. Eligible expenses**

- 5.1. Examples of eligible / reasonable expenses are detailed below. All claims for reimbursement of expenses must be authorised by the Finance Director or Corporate Services Director.

## 5.2. Travelling expenses

- 5.2.1 Committee members are expected to use the most cost-effective form of transport available unless there are specific reasons why an alternative had 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.
- 5.2.2 Permissible methods of transport are:
- Member's own private car
  - Bus or train
  - Air (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).
  - Taxi
  - Ferry
- 5.2.3 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.
- 5.2.4 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. The Association's Corporate Services team will provide account details and passwords to enable Committee members to plan their travel arrangements if necessary.
- 5.2.5 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 1).
- 5.2.6 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 1st April each year. Current rates are 45p per mile for the driver and 5p per mile for each additional passenger.

## 5.3. Conferences, seminars, training courses and certificated courses

- 5.3.1 Committee members who attend any of the above on behalf of/representing the Association will have their attendance fees paid by the Association. The Corporate Services Director must check that any costs can be accommodated within the relevant budget prior to agreeing to the Committee member attending. The Corporate Services Director shall arrange for bookings to be made on behalf of the Management Committee members.
- 5.3.2 Committee members are entitled to be reimbursed for travel costs associated with attending conferences, seminars, training courses or certificated courses.

## 5.4. Reimbursement for expenses in relation to the care of dependants

- 5.4.1 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:
- they would not be able to attend the meeting, training, conference, etc unless care provision was available and
  - 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/or Adult Disability Payment and
  - a non-household member is required to provide the service.
- 5.4.2 The Association will apply the prevailing UK national living wage rates and no more than ten hours will be payable in any 24-hour period.
- 5.4.3 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 (see Appendix 1). This is irrespective of number of dependents in the household.
- 5.4.4 Any individual receiving expenses in this way will be responsible for making the appropriate declarations to HMRC or the Department of Work and Pensions.

5.5. Meal and subsistence expenses

- 5.5.1 For routine and scheduled meetings of the Management Committee and Sub-Committee meetings, the Association will provide sandwiches and refreshments. Therefore no meal allowances will be payable by the Association to a Committee member for attending meetings within the office.
- 5.5.2 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.
- 5.5.3 Where meals are not provided, subsistence at the prevailing EVH rates will be paid. The rates are effective from 1st April each year and the current rates (23/24) are:
- |                                   |        |
|-----------------------------------|--------|
| - 10 hours or more away from home | £18.91 |
| - 5 to 10 hours away from home    | £11.57 |
- 5.5.4 Amounts in excess of the above will only be paid where receipts are provided and, in the opinion of the Corporate Services Director/Finance Director, the cost is reasonable in the circumstances.

5.6. Overnight out-of-pocket expenses

- 5.5.1 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.

- 5.5.2 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 £35 per day to cover incidental out-of-pocket expenses. This would cover, for example, newspapers, telephone calls, tea, coffee, drinks and snacks.
- 5.5.3 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.

## 5.7. Loss of earnings

- 5.5.1 The Association considers that being a member of the Management Committee is a voluntary commitment and therefore any loss of earnings is subject to strict qualifying criteria. Meetings are held, either during the day or in the evening, at a time to suit most Committee members.
- 5.5.2 The Association will re-imburse Committee Members for any loss of earnings or annual leave entitlement where:
- The payment is not in respect of attendance at a routine meeting; and
  - Attendance at the meeting or event was deemed sufficiently important by the Association; and
  - Every effort was made to hold the meeting at a time which would have avoided Management Committee members losing salary or leave and
  - The Committee member provides confirmation from their employer that earnings or leave was lost. The Committee Member's employer shall also provide evidence that the amount or value claimed represents loss of earnings or of leave. In the instance where the Committee member is self employed, a letter from their lawyer or accountant confirming their earnings will be sufficient.
- 5.5.3 The Association will not re-imburse a Committee Member's loss of earnings exceeding the current limits paid to Jury panel members.

## 6. **Claiming expenses**

- 6.1. Committee members wishing to claim expenses should complete an expenses sheet (Appendix 1). The Senior Finance Officer shall issue the form for completion and this should be returned, along with supporting receipts (where appropriate), to the Senior Finance Officer for settlement.
- 6.2. 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.
- 6.3. Some forms of reimbursement, for example for care costs and loss of earnings can only be paid after they have been incurred.
- 6.4. Where payments are made to a Committee member within the terms of this policy, and thereafter, it becomes apparent these are not due to the Committee member (for example where a Committee member falls ill and cannot attend a conference), the Committee member shall repay the full sum back to the Association.

## Appendix 1 – Equality Impact Assessment

<b>Policy</b>	Management Committee Member Expenses Policy		
<b>EIA Completed by</b>	Corporate Director	<b>EIA Date</b>	Dec 2023
<b>1. Aims, objectives and purpose of the policy / proposal</b>			
<p>The principal aims of this policy are to:</p> <ul style="list-style-type: none"> <li>– 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</li> <li>– provide the framework within which reimbursement can be made.</li> </ul>			
<b>2. Who is intended to benefit from the policy / proposal?</b>			
<p>Management Committee Members – will understand what is expected from them and what they can expect from the Association.</p> <p>Employees – clear framework for financial spending, to ensure no dubiety in process.</p>			
<b>3. What outcomes are wanted from this policy / proposal?</b>			
Clear understanding of the framework for expenses.			
<b>4. Which protected characteristics could be affected by proposal?</b>	<input type="checkbox"/> Age	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Religion or belief
	<input type="checkbox"/> Disability	<input type="checkbox"/> Marriage & civil partnership	<input checked="" type="checkbox"/> Sex
	<input type="checkbox"/> Race	<input type="checkbox"/> Pregnancy and maternity	<input type="checkbox"/> Sexual orientation
<b>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.</b>			
<b>6. Describe the likely impact(s) the policy / proposal could have on the groups identified in part 4</b>			
<p>The policy has a positive indirect impact on female members. This is due to the reimbursement for expenses in relation to the care of dependants. This duty generally falls to female family members, and therefore having this in place helps remove a barrier for those with caring responsibilities.</p>			
<b>7. What actions are required to address the impacts arising from this assessment? (This might include; collecting data, putting monitoring in place, specific actions to mitigate negative impacts).</b>			
None.			



## Appendix 2 – Committee Expenses Claim Form

Name			
Month / Week		Car Reg.	

Travel expenses					
Mode of travel	Date	Journey to	Name of passenger/s	Mileage	Fares / Fees
Totals					

Other expenses (e.g. overnight, out of pocket, meal subsistence, etc.)			
Reason for claim	Dates from / to	Daily rate / no. of hours	Total amount
Totals			

### Declaration

I hereby certify that I have valid car insurance in place in respect of my private car for which I am claiming car mileage above. I also confirm that it is my responsibility to notify HMRC and/or the DWP of the above if required.

Signed		Date	
Approved (director)		Date	

For Finance use only.

Total £ payable	Miles x 0.45p per mile	
	Total Miles x 0.05p per mile, per passenger	
	Total Fares/Parking fees	
	Overnight Expenses	
	Meal/Subsistence Expenses	
	Expenses for Care of Dependents	
Total		

Checked (finance)		Date paid	
Method paid			

