



Expenses Policy 2024/25

1. Introduction

The Association will meet expenses which Staff, Board and Committee members (including voluntary officers), and co-opted members incur while carrying out duties on behalf of the Association and which are reasonable & within the terms of this policy. The payment of expenses to employees is covered within the EVH Terms & Conditions of Employment, subject to local variations where agreed. In addition, in applicable circumstances staff can also claim the NG Homes allowances specified in the appendix.

This policy also covers the conditions on which the Association will make payments related to loss of earnings and the circumstances in which allowances are payable.

2. Conditions for Paying Expenses

Expenses will only be paid:

- For actual expenses incurred e.g. travel, telephone, refreshments etc, and where a receipt or signed declaration is provided
- To attend Board meetings or meetings of Committees of which the person is a member
- When undertaking other official business on behalf of the Association on the authority of the Board. This includes attendance at conferences, training events and seminars.
- All staff whether claiming mileage expenses or not should have business use on their insurance cover. Not to do so could invalidate the insurance coverage if used during their hours of employment for trips between business locations or on route to training.

3. Eligible Expenses

In any of the above circumstances, expenses will only be paid for the following, & where alternative provision was not included e.g. expenses cannot be claimed for meals, accommodation, transport etc, where these are already included in any attendance fee, or they are provided free of charge.

- **Travel**

Staff, Board or Committee members are expected to use the most cost effective form of transport unless there are specific reasons why an alternative has to be used, such as for issues of safety, inaccessibility where a member is frail or disabled, or where the times of departure or arrival are not suitable.

The Association will meet any reasonable travel expenses incurred by any member of the Board or Committees providing it falls within the conditions for paying expenses as set out above.

Under the terms of this policy this includes:

- Fares on rail, bus, air or ferry
- Taxi fares where appropriate e.g. lower comparable costs, security considerations, other commitments, time constraints etc
- Car mileage is paid at the respective EVH rates for staff & committee (return journeys over 100 miles subject to taxi criteria above and subject to authorisation from CEO/DCEO/Director/Manager or Office Bearer)
- Bridge tolls, car park fees (N.B fines for breaching parking regulations are not included)

- **Meals**

Meal expenses will be payable to Board or Committee Members who are prevented by their official duties from taking their meals at home (or where they would normally take their meals) and thereby incur additional expenses.

This does not include attendance at Board, Committees or any other meeting at the Association's offices, or where a suitable meal is provided or has been reimbursed.

This would cover lunch and afternoon tea, and where it involves an overnight stay, evening meals and breakfast. Actual expenses will only be paid up to the maximum amounts shown in the appendix.

- **Child Care**

The costs incurred through having to have a child looked after while carrying out duties as a Board or Committee Member will be met by the Association provided:

- a receipt for expenses incurred is supplied and;
- the person minding the child is not a member of the member's household

Childminding expenses will be paid for any child or stepchild of a Member, or any child for whom the Member is the legal guardian. The child must normally live with them and be under the age of 16.

Members can only claim "reasonable and legitimate expenses" as per levels set out in the appendix.

The Association may ask for documentary evidence of any child's age, or their legal guardian before paying expenses.

Childcare costs cannot be claimed where cheaper or free alternatives are available e.g. a crèche. N.B See appendix for allowances.

- **Care of Other Dependent Relatives**

Board or Committee Members can claim expenses incurred through having other dependent relatives cared for while they are carrying out duties as a Member, subject to:

- providing a receipt for expenses incurred and
- the person caring for the dependent is not a member of the Member's household

The household rates (see appendix) will apply as for childcare with the same maximum amount payable.

- **Accommodation**

Where accommodation costs are not covered in any other way e.g. within a delegate fee, committee members will have their actual accommodation expenses paid. The sum per night must be "reasonable". Obviously what is reasonable in say Stirling will vary from London and so on. In every case a receipt will be required.

4. Claiming Expenses

Claims should be made for actual expenses incurred and as provided for in this policy.

All claims must be made on the official expenses claim form and will normally be settled from payment through the payroll or by other means if there is urgent need or the claimant is not on the payroll. The claim form must be completed in full, signed & dated by the claimant. All claims must be countersigned by Chair/CEO/Directorate member/Manager as appropriate. All claims must be submitted (to Payroll by the cut-off date) within two months from the end of the month in which the expenses is incurred.

5. Conference Allowances

The Association will cover out of pocket expenses for representatives who are required to be away from home on the Association's business e.g. seminars, conferences etc. This allowance is in addition to those made for expenses otherwise covered in this policy. The allowance levels are set out in the appendix. Receipts for such should be provided for expenses related to food, travel, telephone and misc expenses (not alcohol). Any excess of allowances over allowable receipts provided will be taxed within the payroll for staff.

6. Loss of Earnings

The Association will reimburse a Board or Committee Member for any loss of earnings or annual leave entitlement in the following circumstances under NG Homes payments and benefits policy:

- The payment is not being made in respect of a routine meeting
- The meeting or event could not have reasonably been held at an alternative time
- The attendance of the member was required and authorised by the Board or Director
- Another Committee Member who would not lose earnings could either not attend in their place, or it would not have been appropriate for them to attend in their place e.g. where the Chairperson should attend
- The claimant must submit an official letter from the employer confirming that earnings have been lost or annual leave entitlement used, on which date and the amount or value involved
- The upper limit for payment of loss of earnings will be broadly in line with jury level expenses provided that the member is not self employed

Appendix 1

ng homes

Staff and Committee Expenses

For the Year 1 April 2024 to 31 March 2025

Approved at the Board dated .

	2024/25	2023/24
STAFF		
Casual Users Mileage (EVH)		
Staff joined pre 1 April 2011 per mile (local variation)	53.65p	53.65p
Staff joined post 1 April 2011 per mile	45.00p	45.00p
Passenger per mile	5.00p	5.00p
Motor cycles per mile	24.00p	24.00p
Bikes per mile	20.00p	20.00p
Subsistence (EVH)		
Daily (> 10 Hours)	£20.05	£18.91
Daily (>5<10 Hours) Outwith Geographical Area	£12.27	£11.57
First Aid Allowance (EVH)	£555	£523
Fire Wardens Allowance	£555	£523
Retiral/Long Service Award (EVH)		
5 – 10 years service	£112	£105
10 – 15 years service	£139	£132
15 – 20 years service	£195	£184
20 years+ service	£251	£237
NGHA Allowances		
Breakfast	£11.00	£11.00
Lunch	£17.00	£17.00
Dinner	£21.00	£21.00
Conferences out with normal working hours	£30.00	£30.00
Official Duties out with normal working hours (4 hours and over)	£30.00	£30.00

Visits outwith Scotland – add up to 25% to above rates		
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A condition of mileage expenses is that a copy of the current insurance documentation has been provided at start of claiming mileage expenses and at the date of each insurance renewal. Notification of nine or more penalty points on the licence is a mandatory requirement if that should occur. All staff should carry business use insurance on their vehicle insurance policy whether claiming expenses or not. If this is not the case then staff should not use their vehicles for business trips during the day as they may not be legally covered for driving. The Association will require the staff member to provide a copy of their driving licence information as held by the DVLA when requested. Non-compliance will mean expenses will not be paid and an explanation of why the request has not been complied with will be required.

If an individual is both a First aider and a Fire Warden then they will only be entitled to 1.5 times the standard allowance for the role.

	2024/25	2023/24
BOARD/COMMITTEE		
Mileage (Based on HMRC Fixed Profit Car Scheme)	45p	45p
Passenger per mile	5p	5p
Motor cycles per mile	24p	24p
Bikes per mile	20p	20p
Care Allowance per hour		
One person or Child	£11.50	£10.50
Two Persons or Children	£16.00	£14.00
Three Persons or Children	£20.00	£17.00
Meals		
Breakfast	£11.00	£11.00
Lunch	£17.00	£17.00
Dinner	£21.00	£21.00
Official Duties		
Official duties over 4 hours	£30.00	£30.00
Official duties overnight	£30.00	£30.00

N.B. Board and Committee Members are responsible for advising HMRC of any allowances paid to them by North Glasgow Housing Association.

The Association is responsible for advising HMRC of any allowances paid to staff.