



Dunbritton Housing Association Limited

Name of Policy	Expenses
Responsible Officer	Head of Finance & Corporate Services
Date approved by Board	25 May 2022
Date of next Review	May 2026
Section	Corporate Services
Reference	G3

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Appendix 1

Staff and Board Expenses 2022/23

1. Introduction

- 1.1 The Association will meet reasonable expenses which Staff and Board members (including co-opted members) incur while carrying out duties on behalf of the Association and which are within the terms of this policy. The payment of expenses to employees is covered within the EVH Terms and Conditions of Employment, subject to local variations where agreed.
- 1.2 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

- 2.1 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 that use their car for business purposes are required to have adequate insurance coverage. Not doing 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

- 3.1 Expenses will only be paid where alternative provision was not included, 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.
- 3.2 Travel

Staff, Board and Committee members are expected to use the most cost-effective form of transport unless there are specific reasons why an alternative must 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 Committee, providing it falls within the conditions for paying expenses as set out above.

3.3 Expenses include:

- 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 and Board (return journeys over 100 miles subject to taxi criteria above and subject to authorisation from CEO/Manager or Chair)
- Bridge tolls, car park fees (fines for breaching parking regulations are not included)

3.4 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, Committee, 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.

3.5 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 or have medical or support needs which require the provision of childcare.
- 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 reasonable cheaper or free alternatives are available e.g., a crèche. N.B See appendix for allowances.

3.6 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 for childcare with the same maximum amount payable.

3.7 Accommodation

Where accommodation costs are not covered in any other way e.g., within a delegate fee, Board members will have their actual accommodation expenses paid. The sum per night must be "reasonable".

4. Claiming Expenses

- 4.1 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 unless there is an urgent need, or the claimant is not on the payroll. The claim form must be completed in full, signed and dated by the claimant. All claims must be countersigned by Chair/CEO/Manager as appropriate.

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 miscellaneous expenses (not alcohol). Any excess allowances over allowable receipts provided will be taxed within the payroll for staff.

6. Loss of Earnings

- 6.1 The Association will reimburse a Board or Committee Member for any loss of earnings or annual leave entitlement in the following circumstances under the Association's Entitlements, 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 CEO
- An alternative member could not have attended.
- The claimant must submit an official letter from their 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.

7. Equality & Diversity

- 7.1 As a service provider and employer, we recognise the requirements of the Equality Act 2010, oppose any form of discrimination, and will treat all customers, internal and external, with dignity and respect. We recognise diversity and will ensure that all our actions ensure accessibility and reduce barriers to employment and the services we provide.

Appendix 1

Staff and Board Expenses

For the Year 1 April 2022 to 31 March 2023

Cars

Essential User Lump Sum	£1,414	£1,472
Mileage - first 10,000 miles	45p	45p
Per mile thereafter	25p	25p
Passenger - per mile	5p	5p
Motorcycles - per mile	24p	24p
Bicycles - per mile	20p	20p

Subsistence

On duty 10 hours plus	£17.26	£17.97
5 - 10 hours out with area	£10.56	£11.00

First Aid

Annual Sum	£478	£497
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Distant Islands Allowance

Annual Sum	£2,096	£2,182
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Prescribed spectacles

Payment towards cost	£95.22	£99.13
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RETIRAL/LONG SERVICE AWARD SCHEME

Contribution to Retirement/Leaving gift to mark long service

5 - 10 years' service	£100	£100
10 - 15 years' service	£125	£125
15 - 20 years' service	£175	£175
20 years+ service	£225	£225

2022/23	
BOARD/COMMITTEE	
Mileage (Based on HMRC Fixed Profit Car Scheme)	0.45p
Passenger per mile	0.05p
CARE ALLOWANCE PER HOUR	
One person or Child	£8.00
Two Persons or Children	£10.00
Three Persons or Children	£12.00
MEALS	
Breakfast	£11.00
Lunch	£17.00
Dinner	£21.00
OFFICIAL DUTIES	
Official duties overnight	£28.00

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

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