

CLYDESDALE HOUSING ASSOCIATION LIMITED

Policy: Committee & Staff Expenses Policy

Date: 27 May 2026

Lead Officer: Chief Executive

Review Date: May 2031

Regulatory Standards:

Standard 5 The RSL conducts its affairs with honesty and integrity.

Guidance

5.1 The RSL conducts its affairs with honesty and integrity and, through the actions of the governing body and staff, upholds the good reputation of the RSL and the sector.

5.4 Governing body members and staff declare and manage openly and appropriately any conflicts of interest and ensure they do not benefit improperly from their position.

Clydesdale Housing Association will provide this policy on request at no cost, in large print, in Braille, in audio or other non-written format, and in a variety of languages.

1. Purpose

- 1.1 This policy has been developed to give guidance on the types of expenses that Clydesdale Housing Association (CHA) Committee members and staff can claim and the rates at which they should be paid. Under the terms of the CHA Entitlements, Payments and Benefits Policy approved by the Management Committee, all payments to Committee members for out-of-pocket expenses and reimbursement of travel costs are always permitted and do not need to be declared, provided that claims are made in accordance with this Committee and Staff Members Expenses Policy and the Internal Financial Controls Policy.
- 1.2 We will meet reasonable expenses, which Committee Members (including co-opted members) and staff incur while carrying out duties on behalf of the organisation, and which are acceptable in terms of this policy. The purpose of the policy is to set out:
- The conditions for paying expenses.
 - The types of expenses/allowances which will be paid.
 - The rates at which expenses/allowances will be paid.
 - The procedure for claiming payments.

2. Scope

- 2.1 The Association recognises that Committee members and staff will incur certain expenses in the course of performing their duties and role.
- 2.2 The Association aims to recruit and retain a Committee membership that is representative of the whole community. We aim, where possible, to remove obstacles to participation in the Committee that might arise from factors such as:
- Income
 - Geographical location
 - Disability
 - Family circumstances and responsibilities.
- 2.3 We will undertake to reimburse any reasonable incurred expenses in line with this policy statement.

3. Equality & Diversity Statement

- 3.1 We will ensure that this policy is applied fairly and consistently. In implementing this policy, we will not directly or indirectly discriminate against any person or group of people because of their race, religion or belief, gender, disability, age, sexual orientation, or any other grounds. Our commitment to equality and fairness will apply irrespective of factors such as age, disability, gender reassignment, marital or civil partnership status, pregnancy or maternity, race, religion or belief, sex, sexual orientation,.

- 3.2 This policy and any other CHA publication is available in other formats e.g., other languages, Braille, large print, audio.

4. General Data Protection Regulations

- 4.1 We will treat your personal data in line with our obligations under the current data protection regulations and our own Data Protection Policy and Information Security Policy. Information regarding how we use personal data and the basis for processing your data is provided in RSG's privacy notices.

5. SHR Regulatory Standards

- 5.1 The Scottish Housing Regulator's (SHR) regulatory framework sets out Regulatory Standards of Governance and Financial Management to be achieved by all Registered Social Landlords (RSLs). The Management Committee accepts that it is responsible for ensuring that the Association complies with these standards. The standard of direct relevance to this policy is noted below:

- Standard 5 – The RSL conducts its affairs with honesty and integrity.

6. Relevant Legislation

- 6.1 There is no specific legislation directly relating to this policy. Contractual obligations of CHA as employer are identified in the EVH Terms and Conditions. Payments and benefits must also be in line with statutory guidance.

7. Conditions for Paying Expenses

- 7.1 Expenses will only be paid:
- For actual expenses up to maximum amounts where specified, (with a receipt/other evidence, to substantiate claim)
 - To attend Management Committee meetings or meetings of a Sub-Committee/Working Group of which the person is a member.
 - When undertaking other official business on behalf of the Association. This includes Committee Members and staff mileage/expenses incurred while carrying out duties and attendance at conferences, training events and seminars.

8. Eligible Expenses

- 8.1 In any of the circumstances described in Section 3 of this policy, expenses will only be paid for the following and 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 where they are provided free of charge).
- 8.2 Travel Costs: We will meet any travel expenses incurred by any Committee member/staff while undertaking official business on behalf of the organisation. Members/staff are expected to use the most cost-effective form of transport unless there are specific reasons why an alternative had to be used, such as issues of safety, inaccessibility where a member is frail or disabled, or where the times of departure or arrival are not suitable.

8.3 Under the terms of this policy this includes:

- Standard class fares on public transport (rail, bus, air or ferry) Committee and staff members are expected to make every effort to make the most economic travel arrangements in connection with the fulfilment of their duties. In cases of long-distance travel, train is our preferred method of transport – not only is this generally more cost effective and environmentally friendly, but it is significantly safer than driving long distances.
- Taxi fares.
- Bridge tolls or car parking fees (fines for breaching parking regulations are not included).
- Car allowance (all engine capacities) Committee members will be responsible for ensuring that their motor insurance policy covers them whilst travelling on CHA business. Any Committee member claiming mileage costs will be responsible for informing HMRC where this applies.
- Passenger allowance for each passenger (Committee members who use their own vehicle to convey fellow members to and from meetings and events will be reimbursed at the recommended Employers in Voluntary Housing (EVH) mileage rate).
- Motorcycle allowance (all engine capacities).
- Cycle allowance.

8.4 As the Association are full members of EVH, the above expenses incurred will be reimbursed in line with agreed rates outlined in the Employers in Voluntary Housing (EVH) Terms and Conditions of Service. Current EVH rates are available on request.

8.5 Subsistence Allowance: No subsistence allowance will be awarded when meals are provided as part of the seminar, training or conference.

8.6 A day subsistence allowance may be claimed by an employee or Committee member who is required to be on approved official duty for more than 10 hours in any one day. Subsistence Allowance will be reimbursed in line with agreed EVH rates.

8.7 Overnight Allowance: Committee Members/staff may claim an allowance when they are required to be away from home for more than two hours between 11.00pm and 6.00am. This payment is in addition to those made for expenses otherwise covered in this policy. The purpose of this allowance is to meet out-of-pocket expenses that may occur, such as the cost of buying newspapers, coffee/tea and making telephone calls home, and for which it may not be practical to obtain a receipt.

8.8 The allowance will be £30.00 per night where an overnight stay has been authorised in advance.

8.9 The allowance will be paid in advance at a date as close as possible to the overnight stay taking place.

8.10 Committee or staff Members who withdraw at short notice from attending overnight events, who have already been issued this allowance will be required to return it in full to the Association.

- 8.11 Accommodation: Accommodation at conferences, seminars etc. will normally be booked by staff in advance of Committee Members/staff attending the event. Where accommodation costs are not covered in any other way, e.g., within a delegate fee, Committee Members/staff will have their actual accommodation costs paid in advance. Costs must comply with the Association's Entitlement, Payment and Benefits Policy.
- 8.12 Claims for costs that exceed these limits will only be paid at the discretion of the Chair, who will take account of any extenuating circumstances.
- 8.13 Child Care: The costs incurred through having to have a child looked after while carrying out duties as a Committee Member will be met by the Association providing that the person minding the child is not a member of the Committee Member's household e.g. a spouse or co-habitee. Registered childcare costs will be reimbursed on the basis of actual costs subject to a receipt/invoice. Nonregistered childcare costs will be reimbursed on the basis of actual costs not exceeding the minimum wage <https://www.gov.uk/national-minimum-wage-rates>
- 8.14 Childminding expenses will be paid for any child, stepchild or foster child of a Committee Member, or any child for whom the Committee Member is the legal guardian. The child must normally live with them and be under the age of 16. The rate will be applied irrespective of the number of children in the household. (i.e., rate is hourly and not per child).
- 8.15 We may ask for documentary evidence of a child's age, or proof of legal guardianship before paying expenses.
- 8.16 Childcare costs cannot be claimed where cheaper or free alternatives were available e.g. a crèche was provided.
- 8.17 Care of Other Dependent Relatives: Committee Members can also claim expenses incurred through having other dependent relatives cared for while carrying out duties as a Committee Member, providing that they can produce a receipt for expenses incurred and the person caring for the dependent is not a member of the Committee Member's household e.g. a spouse or co-habitee. We may ask for documentary evidence of the relationship of the dependent to the Committee Member and any legal duty of care, e.g. payment of a relevant Social Security benefit, Social Work payments etc before paying expenses. The same rates will apply as for childcare.

9. Loss of Earnings

- 9.1 We will reimburse a Committee Member for any loss of earnings or annual leave entitlement in line with SHR guidelines:
- The payment is not being made in respect to a routine meeting.
 - The meeting or event could not have reasonably been held at an alternative time.
 - The attendance of the Committee Member was required.
 - 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.
- 9.2 The claim must be submitted with 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.

9.3 We will pay loss of earnings or annual leave entitlement up to a maximum amount in line with jury level expenses <https://www.scotcourts.gov.uk/coming-to-court/jurors/expenses-for-jury-service>

9.4 Loss of earnings will not be paid to those Committee Members who are self-employed.

10. Representation on Other Organisations

10.1 Committee Members may be asked to represent the Association on other organisations. Payment of expenses will be in line with all conditions referred to in this policy. Where the Committee Member is representing another organization, e.g., as a member of a neighbourhood forum, tenants association etc., all expenses paid to Committee Members must be paid by the organization they are representing, not CHA.

11. Claiming Expenses

11.1 Committee Members: Claims should only be made for expenses that are allowed for within this policy. Members should complete the standard Expenses Claim Form listing details of relevant travel and attaching the relevant receipts (Appendix 1). Claims will be authorised in accordance with CHA's Internal Financial Controls Policy. Payments will be made to Members by Bank Transfer.

11.2 Members of Staff: Members of staff should complete the standard Expenses Claim Form (Appendix 1) attaching the relevant receipts for such things as catering supplies or other office supplies and list details of travel expenses being claimed. This form should be approved by the appropriate Line Manager/CEO in line with CHA's Internal Financial Controls Policy.

11.3 Timing and Payment: Expenses should be submitted to the Finance team on a monthly basis. Claims should be submitted within the financial year that they relate. Claims submitted out with the financial year that they relate may be withheld. Final decision on payment will rest with the Chief Executive. Expenses will be paid directly into the employee's bank account. Any potential personal tax liabilities arising from the payment of expenses will be the responsibility of the individual staff member.

12. Related Documents.

12.1 This policy relates to the following documents:

- EVH Terms and Conditions of Service
- Entitlements Payments and Benefits Policy
- Internal Financial Controls Policy

13. Review

13.1 We will review and update this policy every 5 years. More regular reviews will be considered where, for example, there is a need to respond to new legislation/policy or regulatory guidance.

DATE	FROM	TO	REASON FOR JOURNEY (As much Detail as possible)	No. Of Miles
MILEAGE FROM FRONT PAGE CARRIED FORWARD				
TOTAL MILEAGE FOR PERIOD:				
PLUS TOTAL MILEAGE FROM 1 APRIL (FROM PREVIOUS CLAIM):				
TOTAL MILEAGE TO DATE:				

2. EXPENSES CLAIMED

NUMBER OF MILES CLAIMED:	at	p	PER MILE	£	p
TRAIN/BUS/FERRY/AIR FARES					
HOTEL BILLS					
SUBSITENCE ALLOWANCE					
OTHER ITEMS (Please give details)					
TOTAL EXPENSES CLAIMED					

I declare that I actually and necessarily incurred the expenses claimed, as detailed above, on approved duties on behalf of Clydesdale Housing Association. I attach, as far as possible, receipts for all expenditure incurred and understand that if receipts are not provided, the Association reserves the right to refuse to reimburse me.

SIGNED:	DATE:	AUTHORISED BY:	DATE:
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