APPENDIX 2

MEMBERS EXPENSES POLICY

APPROVED BY HHP BOARD:
EFFECTIVE DATE:
March 2024

hhp | hebridean housing partnership

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INTRODUCTION

1.1 We will pay the cost and expenses wholly and necessarily incurred on its business by Board Members. This includes extended periods of travel as a result of weather delays.

1.2 It is recognised that Board Members will incur necessary expenses in the pursuit of their duties, and it has been determined that reasonable expenses will be reimbursed, subject to the conditions set out in this Policy.

AIMS

2.1 To enable Board Members to be properly reimbursed on a fair and equitable basis for expenses incurred in connection with the duties of HHP having regard to relevant guidance including:

a) SHR Regulatory Standards of Governance and Financial Management;

b) HHP Entitlements Payments & Benefits Policy;

c) HMRC published guidance on expenses and benefits.

SUBSISTENCE

3.1 For an overnight absence from a Members usual place of residence, we will book accommodation in advance, up to a maximum of the rates below. Under normal circumstances, the Partnership will reimburse expenses and pay subsistence up to the following maximum limits, shown in the tables below, inclusive of VAT where appropriate. Where accommodation and meals cannot be obtained for the standard rates, the actual costs will be reimbursed when the prior approval of a director has been obtained:

Hotel or Bed & Breakfast	£120 per night
Hotel rates - London	£190 per night
Hotel Rates – non UK	£190 per night

Breakfast rate	£15
Lunch Meal	£15
Evening meal	£30
Overnight Incidentals	£5 per night

3.2 To qualify for meal allowances, Board Members must be prevented by their official duties from taking their meal at home (or where they would normally take their meals), and thereby incur additional expenditure. This does not include attendance at Board, sub-committee or any other meetings at our offices where a meal is provided, or other circumstances where a suitable meal is provided or has been reimbursed.

3.3 A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Breakfast rate will only apply if the Employee leaves home, to commence their journey, before 6.00 am and incurs a cost on breakfast taken away from home after the qualifying journey has started. Breakfast rate will not be paid if the cost of an overnight stay includes breakfast.

3.4 Expenditure will require to be accompanied by appropriate receipts.

3.5 Accommodation or meals will not be reimbursed where these items are included in a training or conference fee, or if a meal provided by the Partnership is accepted.

CAR ALLOWANCE

4.1 Board Members using their own vehicles to attend meetings, including Board meetings, will be eligible to claim using the appropriate HMRC approved rates (Current approved HMRC mileage rates as shown):

Miles	Rate
Up to 10,000	45p
Over 10,000	25p

4.2 Where members travel with a fellow member (Or Employee) in a car or van on journeys which are also qualifying work journeys for them, an additional 5p per passenger per business mile for carrying fellow employees can be claimed. To qualify for this allowance the passenger must be a member of staff or board

member and claimants must provide the full name of the passenger when making a claim.

4.3 It is the responsibility of the Board Member to ensure that their vehicle insurance policy includes a clause which:

a) permits the vehicle to be used in connection with the official business of the Partnership; and

b) indemnifies the Partnership against all third party claims, including those concerning passengers, arising out of the use of their vehicle on official business for the Partnership.

PUBLIC TRANSPORT

5.1 All Board Members will travel Second Class on Public Transport wherever possible.

5.2 All expenses must be evidenced by appropriate receipts or tickets.

5.3 All parking fees will be re-imbursed in respect of authorised business.

5.4 When travelling on the mainland, taxis should only be used where public transport is not available or where its use would lead to:

a) partnership business or a travel connection being missed; or
b) a wait in excess of 90 minutes for the start of a public transport journey not exceeding 10 miles; or
c) difficulties for disabled travellers.

CHILDMINDER OR CARERS ALLOWANCE

6.1 If in order to attend a Board Meeting or training event, a Board Member is required to use the services of a childminder or a carer for a dependent relative the cost will be reimbursed as follows:

a) Payments will be made for dependent children under 16 years of age and for adult dependants who are in receipt of Attendance Allowance;

b) No payment will be made if the childminder or carer is another member of the household. A maximum of eight hours will be paid except where a Board Member is required to be away from their home overnight.

c) Payment will be at a maximum of the Living Wage per hour per child.

d) Receipts signed by the baby sitter or carer showing the date and the hours of service must accompany the claim for expenses (copy at Appendix 1).

LOSS OF EARNING

7.1 The Partnership may make payment of loss of earnings to a Board Member where:

a) the payment is made in respect of a routine meeting held within the Outer Hebrides; and

b) the loss of earnings are directly attributable to travel time; and

c) attendance by the member claiming loss of earnings was important; and

d) it was not possible to hold meetings at a time when loss of salary/annual leave would not result; and

e) the member certifies their loss by completing the appropriate Form (copy at Appendix 2); and

f) the loss of earnings will be broadly in line with jury level expenses (those currently in force are as detailed at Appendix 3). These rates are determined by HM Courts Service and are updated on a regular basis.

7.2 Loss of Earnings may not be claimed by a Board Member who is self-employed.

CLAIMING EXPENSES

8.1 Expenses shall be claimed at the end of every calendar month using the approved Claim Form as at Appendix 4.

8.2 The Claim Form must have all receipts attached and be signed by the Board Member.

8.3 The Claim Form will be checked and approved for payment by the Governance Officer.

8.4 Payment will be made within 10 working days of submission of an approved Claim Form.

8.5 Where Board Members would find difficulty in paying expenses, they may receive an advance on account from the Partnership, subject to submitting a signed claim form at least 10 days prior to when the monies are required.

8.6 Any potential tax liability arising from the payment of expenses will be the responsibility of the claimant.

APPROVED CONFERENCES

9.1 The following conferences are classed as approved:

a) Chartered Institute of Housing annual housing conference; Scotland;

b) Scottish Federation of Housing Associations annual conference;

c) Tenant Participation Advisory Service annual conference.

d) RIHAF annual conference

e) EVH annual conference

9.2 Attendance at any other conferences will require to be approved by the Board.

APPROVED CONFERENCES

10.1 Air miles, petrol tokens, credit card/loyalty points etc. acquired by a member are not taxable if they were acquired in the same way as applies to any other member of the general public, for instance by buying goods or services on which such benefits are given.

10.2 Provided the vouchers, air miles or points belong to the member rather than us, they are not considered as being provided by reason of employment even if the goods or services giving rise to them happen to be purchased as part of the members business travel.

10.3 Compensation being provided by Airlines for delayed travel is payable to the passenger in accordance with European Union Regulation 261/2004.

MONITORING AND REVIEW OF POLICY

Review

11.1 This policy will be reviewed on an annual basis to ensure that the rates are reasonable and consistent with recommended practice.

11.2 Following the end of each financial year, in a format approved by the Board, a report will be presented to the Board detailing expenses paid to each Member of the Board and Area Committees. That report will be made available to the Board within three months of the financial year-end.

Breaches

18.2 If a Board Member knowingly breaches the conditions of this policy this may be grounds for removal from office in accordance with the Code of Governance for Board Members.

APPENDIX 1

CHILDMINDER AND CARER CLAIM FORM

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CLAIM FOR CHILDMINDING OR CARER COSTS
BOARD MEMBER

Claimant's Details

Name	
Address	
Position	
Claim for Period Ending	

Childminder/Carer Details

Name	
Address	
Address if the child is minded at a different address	

Is the Childminder/Carer registered with the local Council	Yes		No
If yes, please give the registration number			
If no, what is the Childminder/Carer's relationship to the Board Member			

Name of childor person being cared for	Date of Birth	Number of hours claiming for	Hourly rate	Total Claim

Certification

To be completed by the Childminder/Carer

I certify that I have claimed the above from the Board Member named above.

Signed		Date	

To be completed by the Board Member

I certify that I will pay the above amount to the Childminder/Carer named above.

Signed		Date	

APPENDIX 2

LOSS OF EARNINGS CLAIM FORM

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Claimant's Details

Name	
Address	
Position	
Claim for Period Ending	

Employer's Details

Name	
Address	
Time Absent from employment to attend Board Business (round up to nearest hour)	

Certification

To be completed by the Board member

I certify that I have not been paid for the hours detailed above.

Signed		Date	

To be completed by the Employer

I certify that the Board Member has not been paid for the hours detailed above.

Signed		Date	

Offical Business Stamp should be placed here or a note on the Business letterhead as evidence

APPENDIX 3

LOSS OF EARNINGS ALLOWANCE

Time	Amount
Up to and including 4 hours	£32.47 per day
More than 4 hours	£64.95 per day

Calculation of Travel Time

Meeting		Time due outward journey		Time due return journey	
Start	**Finish**	**From**	**To**	**From**	**To**
6.30pm	9pm	Time leaving employment to travel to meeting	5pm	9am	Time arriving back at employment
9.30am	12.30pm	Time leaving employment to travel to meeting	5pm	Time leaving meeting	Time arriving back at employment
9.30am	5pm	Time leaving employment to travel to meeting	5pm	9am	Time arriving back at employment
2pm (travelling the same day)	5pm	Time leaving work	5pm	9am	Time arriving back at employment
2pm (leaving the night before) 5pm		Time leaving work	5pm	9am	Time arriving back at employment

BOARD MEMBERS WILL BE EXPECTED TO TAKE THE MOST TIME EFFICIENT MEANS OF TRANSPORT WHEN CLAIMING THIS ALLOWANCE.

APPENDIX 4

CLAIM FORM FOR REFUND OF EXPENSES

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CLAIM FORM FOR REFUND OF EXPENSES

CLAIMANT'S DETAILS		
Name		
Address		
Car Reg No		
CLAIM FOR PERIOD ENDING		

SUMMARY OF EXPENSES			General		Training	
			£	p	£	p
Miles	Casual	miles @ p per mile				
Public Transport	Mainland					
	Island					
Subsistence	Mainland					
	Island					
Other Expenses	Telephone Rental	(Receipts attached)				
		(Receipts attached)				
TOTAL CLAIM						

DECLARATION

1. I declare that :-
a) the travelling expenses detailed above were actually incurred by me to enable me to perform approved duties of the Partnership;
b) The subsistence allowances detailed above are claimed in consequence of my duties for the Partnership which prevented me from sleeping at home or taking a meal at home or premises where I normally take a meal; and
c) All amounts claimed are in accordance with the rates and allowances determined by the Partnership

2. I declare that I am not in receipt of travelling and subsistence expenses from any other public body for items claimed on this form.

Signature of Claimant: _____ Date: _____

CERTIFICATION

I have checked the above claim and hereby approve it for payment.

Director/Chairman _____ Date: _____

START OF JOURNEY		JOURNEY ENDED		ROUTE AND DUTIES (including Starting point, places visited, point returned, purpose of journey and names of official passengers)	SUBSISTENCE DETAILS (including name and address of Hotel, Guest House)			MILEAGE DETAILS		PUBLIC TRANSPORT			OTHER EXPENSES		DETAILS OF OTHER EXPENSES
Date	Time	Date	Time			£	p	Basic	Passenger	Method	£	p	£	p	
					TOTALS										

INTERPRETATIONS & ABBREVIATIONS

The following interpretation and abbreviations are used in this policy:

WORD	INTERPRETATION
HHP or Partnership	Hebridean Housing Partnership
Board	Means the Board of the Hebridean Housing Partnership
Board Members	All Members of the Board including co-opted Members
Close relative and/or Member of the family	A person is a close relative or a member of the family if: he or she is the spouse of, or cohabits with, that person (whether the same or different sexes), or he or she is that person's parent, grandparent, child, stepchild, grandchild, brother, sister.
Claim Form	Expenses Claim Form
HMRC	His Majesties Revenue and Customs
All references to the masculine gender in this policy shall read as equally applicable to the feminine gender	

If there is a conflict between this Policy and any statutory provision or regulation, the latter shall prevail.