

Committee and Staff Expenses Policy

Reviewed: Jun 2025 Next Review: Jun 2028

- 1. Introduction and Purpose
- 1.1 Our Committee and Staff may incur legitimate expenses when carrying out their various duties.
- 1.2 To fulfil the role of a Committee Member, Committee Members are required to attend Committee meetings (including Sub-Committee meetings if applicable), training including seminars and conferences. They may also be required to attend other meetings or events in connection with Rosehill's business.
- 1.3 Similar requirements also apply to staff to enable them to carry out their duties.
- 1.4 The payment of expenses to staff is covered within the Employers in Voluntary Housing (EVH) Terms and Conditions of Employment which form part of staff's contract of employment.
- 1.5 This policy applies to both committee and staff and has been put in place to ensure that:
 - Committee Members are reimbursed for all reasonable expenses incurred whilst carrying out their duties in connection with Rosehill's business;
 - Nobody is excluded from playing a full part as a committee member because of their income or responsibility for caring for dependents;
 - Rosehill complies with the law and regulatory requirements.
- 1.6 Unless stated otherwise in this Policy, the requirements for expenses, types and level of expenses applies to both Committee and Staff.
- 2. Legal and Regulatory Requirements
- 2.1 The Regulatory Standards of Governance and Financial Management requires RSLs to conduct its affairs with honesty and integrity (Standard 5). The related guidance (GS5.1) states further that "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."
- 2.2 GS5.4 also states that "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."

- 2.3 Having a clear and accountable approach to paying expenses for committee and staff is an essential part of this.
- 2.4 We are required to adhere to the requirements of the Bribery Act 2010 and to have procedures in place to detect and prevent fraud.
- 2.5 In line with the requirements of the Freedom of Information (Scotland) Act 2002 we will publish annually on our website, information about any expenses paid to our Management Committee, Director and Management Team.
- 3. Our Values
- 3.1 The delivery of our Vision and Strategic Objectives is underpinned by our Core Values:

We will

Invest and Support

We will be

- Engaged and Responsive
- Accountable and Compliant
- Fair and Approachable
- Efficient and Responsible
- Excellent and Committed
- 3.2 The existence and implementation of the Expenses Policy is a good example of our Values in practice with particular reference to being accountable and compliant.
- 4. Other Relevant Policies
- 4.1 This Policy is linked with the following policies/documents:
 - Entitlements, Payments and Benefits Policy
 - Financial Regulations
 - Committee Members Code of Conduct
 - Staff Members Code of Conduct
 - Prevention of Fraud and Anti-Bribery Policy
 - Use of Taxis Policy
 - Digital Inclusion Supporting our Committee Members

- 5. Pre-conditions for Paying Expenses
- 5.1 Expenses can only be claimed in relation to:
 - Attendance at Management Committee or Sub-Committee meetings;
 - Undertaking other business on behalf of Rosehill on the authority of the Management Committee (for example, attendance at conferences, training events and other meetings);
 - For staff to deal with the business of Rosehill and attend all relevant business on behalf of Rosehill including attending training and conferences as described above.
- 6. Types of Eligible Expenses

Travel costs

- 6.1 Expenses can be paid in respect of standard class fares on public transport, taxi fares and car mileage.
- 6.2 Committee and Staff are generally expected to use the most costeffective form of transport. However, they may use Rosehill's taxi
 account in accordance with our Use of Taxis Policy as a way of reducing
 travelling time and ensuring personal safety. It will also assist with issues
 relating to inaccessibility, restricted mobility, and disability. The use of
 our taxi account is restricted to journeys within a 7 mile radius of Rosehill.
 To achieve cost effectiveness, Committee/Staff will be expected to share
 taxi journeys, wherever possible.
- 6.3 Travel expenses should be claimed based on the actual costs of the journey unless a private car is used. For private cars, expenses will be paid based on a mileage allowance rate published by Employers in Voluntary Housing (EVH) from time to time.
- 6.4 Bridge tolls and car park fees may be claimed as expenses.

Accommodation, meals and overnight allowances

- 6.5 If accommodation costs are not covered as part of the booking fee for a conference or other event, Rosehill will book and pay for accommodation.
- 6.6 Claims for meals when attending external events outside Rosehill's offices are allowed, provided that:
 - The event lasts for more than 5 hours
 - Suitable meals are not provided as part of the event.

- 6.7 The allowance is <u>not</u> payable for:
 - Attendance at committee meetings or other meetings held in Rosehill's offices
 - Attendance at a conference or other external meeting, where suitable meals are already being provided.
- 6.8 Payments will be based on the standard day subsistence rates published by EVH from time to time.
- 6.9 In addition to the above Rosehill will pay a fixed allowance to committee members who are away from home overnight on duly authorised Association business, e.g. attending a residential conference the rate will be set by the Management Committee and be no more than £25 per night.
- 6.10 In the case of staff the EVH terms and conditions state that if a person is on official duty and away from home overnight, we will pay reasonable expenses if they produce receipts. In practice we will generally pay an "overnight" allowance based on the subsistence rates for being on duty for 10 or more hours, published by EVH from time to time.

Subsistence

6.11 Staff may be required from time to time to be on duty for 10 hours or more e.g. attending evening committee meetings, other external meetings relevant to the business of Rosehill. In such circumstances staff can claim the subsistence rate for being on duty for 10 hours or more, published by EVH from time to time.

Care of Children and Other Dependent Relatives

6.12 This section applies only to Committee Members.

Child Care

- 6.13 Committee members can claim expenses if they need to pay for a child to be looked after while they carry out their duties as a committee member. This includes attending Management Committee and Sub-Committee meetings.
- 6.14 Expenses claimed must relate to children or stepchildren of a committee member, or children for whom the committee member is the legal guardian. The child (or children) must normally live with the committee member and be under the age of 16. The Committee Member will be required to confirm that he or she would not be able to attend Rosehill's business unless child minding facilities are available.

- 6.16 As an alternative to the above, and where possible, Rosehill may offer crèche facilities at its office, normally using a local not for profit organisation. In such cases Rosehill will employ the crèche provider and all payments will be made to them direct.
- 6.17 When claiming expenses, committee members should:
 - Provide a receipt or invoice for the cost of the care provided, and
 - Confirm that the person minding the child is not a member of the committee member's own household.
- 6.18 If a registered childminder is used, it is preferable that Rosehill is invoiced direct and will pay the childminder direct. Where this is not possible, expenses paid will be based on the costs charged to the committee member by a registered childminder. If a registered childminder has not been used, payment will be based on the costs charged to the committee member, up to the maximum amount set out at Appendix 1.
- 6.19 A maximum of 8 hours childcare costs may be claimed for any 24 hour period.
- 6.20 Childcare costs will not be paid if a committee member takes their children to a conference, or other event, and suitable free childcare is provided even if it is not used.

Care of Other Dependent Relatives

- 6.21 Committee members can also claim expenses for arranging care for other dependent relatives, while they are carrying out their duties. The Committee Member must confirm:
 - that he or she would not be able to attend Rosehill's business unless care facilities are available;
 - that the adult dependent is in receipt of the appropriate state allowance
- 6.22 Expenses will be paid where there is clear evidence of a need for care to be provided. When claiming expenses, members should:
 - Provide a receipt for the costs they have paid
 - Confirm that the person caring for the dependent relative is not a member of their own household.
- 6.23 The same rates will apply as for childcare (see Appendix 1), with the same maximum amount payable during any 24 hour period.

7. Loss of Earnings

- 7.1 This section applies to Committee Members only.
- 7.2 There may be circumstances in which Committee Members may be reimbursed for loss of earnings (including loss of annual leave entitlement).
- 7.3 Payment for loss of earnings can only be made in the following circumstances:
 - 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 committee member was required and authorised by the Management Committee.
 - 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 must attend.
 - The committee member must submit an official letter from their employer confirming that earnings have been lost or annual leave entitlement has been used, on which date, and the amount or value involved.
 - Compensation for loss of earnings cannot be paid to committee members if they are self-employed.
- 7.4 The upper limit for payment of loss of earnings will be in line with those for jury expenses. See Appendix 1 for more detail.
- 8 Non-Eligible Items
- 8.1 Expenses cannot be claimed for meals, accommodation, transport costs or any other items where these have already been included in the attendance fee for an event, or if they are provided free of charge.
- 8.2 Fines and additional costs for breaching parking regulations cannot be claimed.
- 9. Updates to Expenses
- 9.1 In some cases, expenses are based on standard rates rather than actual costs. The current rates are shown in Appendix 1. These rates will be reviewed periodically.

10. Claiming Expenses

- 10.1 Claims must be made on Rosehill's expenses claim forms. Except for subsistence allowances, overnight allowances or mileage claims, receipts will be needed as evidence of the amounts being claimed. Committee claims will be authorised by the Finance Manager or, in their absence, by the Director.
- 10.2 In the case of staff claims, these will be authorised by the relevant Line Manager or, in their absence, by the Director. The Director's claims will be authorised by the Chair or Vice Chair.
- 10.3 Claims for types of expenses not covered by this Policy will be considered only if appropriate receipts are provided, and if Rosehill's Director is satisfied that the items claimed are a legitimate expense which Rosehill should properly meet.
- 10.4 The claims forms for Committee can be found in the Resource Library on the Board Portal. The staff claims forms can be found in the Central Library.

11. Monitoring and Review

- 11.1 The Finance Manager will ensure that appropriate records are kept of all expenses and related payments made. The Finance Manager will monitor the cumulative expenses paid to individual committee members and the Director and Management Team and will prepare an annual report to Committee summarising the total expenses paid to individual committee members, the Director and Management Team.
- 11.2 Information on expenses paid to Committee, Director and Management Team will be published on our website in relation to our duties under Freedom of Information.
- 11.3 Fraudulent expenses claims represent a breach of the law on bribery and corruption and of Rosehill's Code of Conduct. Any such claims will result in action against the committee member concerned, under the Code of Conduct.
- 11.4 In the case of Staff, fraudulent claims may result in disciplinary action being taken.
- 11.5 This expenses policy will be reviewed on a 3 yearly basis, as a minimum, to ensure it continues to meet our needs and regulatory/legislative requirements.

12. Risk Management

- 12.1 In all key areas of our business we need to consider any risks which may arise. To this end we have in place a robust Risk Management Policy and from this flows our Risk Register. We have identified our strategic risks which are regularly monitored by our Management Team, Audit & Risk Sub-Committee and the Management Committee.
- 12.2 Strong and effective Governance is fundamental to Rosehill's success as a business and to upholding its reputation. We recognise that not having a raft of governance policies and processes in place and ensuring adherence to them can lead to a number of risks including: poor governance; lack of confidence by our tenants, other service users and stakeholders; reputational damage and Regulatory intervention.
- 12.3 To mitigate such risks it is essential that we have a clear and comprehensive policy in place governing the payment of expenses to Committee and Staff. This will ensure Rosehill conducts its affairs with honesty and integrity.

13. Data Protection

13.1 On the 25th May 2018 the legislation governing data protection changed with the introduction of the General Data Protection Regulation (GDPR). Following the UK's exit from the EU, and the end of the transition period which followed, the GDPR formed part of the retained EU law and became the UK GDPR which together with the Data Protection Act 2018 constitute the UK's data protection legislation.

14. Equalities and Human Rights

- 14.1 Rosehill's Equality and Human Rights policy (January 2024) outlines our commitment to zero tolerance of unfair treatment or discrimination towards any individuals or group of individuals, particularly those belonging to a protected characteristics (as defined by the Equality Act (2010). This includes ensuring everyone has equal access to information and services, by making copies of all policies available in a variety range of alternative formats (i.e. large print, translated, etc.) in response to reasonable requests.
- 14.2 Rosehill is aware of the potential for policies to inadvertently discriminate against individuals or group of individuals. To help address this we carry out Equality Impact Assessments (EIA) to help identify any part of a policy that may be discriminatory so this can be addressed (please see Section 9 of our Equality and Human Rights policy for more information).

14.3 As this policy applies equally to all groups, Rosehill (with committee approval) made the decision not to carry-out an Equality Impact Assessment on this policy.



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Registered Scottish Charity, No. SC053776. Company Registration No. SP02220R.

A registered society under the Co-operative and Community Benefit Societies Act 2014 No. 2220R(S) and with The Scottish Housing Regulator (Number HAC174).

Appendix 1 Expenses Guidelines

Allowable expenses will generally be paid on the basis of actual costs paid, as long as receipts or invoices are provided. In some cases, as provided for in Rosehill's Policy, payment will be based on standard rates. Unless stated otherwise, the following rates apply to both Committee and Staff:

Rates as at 2025

Type of Allowance	Basis/Source	Current Rate	Comments
Car Mileage Allowance	EVH published rates	£0.45	Rate for passenger per mile is £0.05
Meals/Subsistence Allowance	EVH published rates	£12.76	Only applies to events outside of Rosehill which last between 5 hours and 10 hours and meals are not provided.
Overnight allowance	Management Committee decision	£25 per night	For Committee Members
	EVH published rates	£20.85	For staff and generally based on the rate for being on duty for 10 hours or more.
Subsistence – being on duty for 10 hours or more	EVH published rates	£20.85	For staff only and who have been on duty for 10 hours or more.
Childcare and Care of Dependents	Real Living Wage for main hourly rate	Maximum amounts payable: 1 child - £12.60 p.h 2nd child - 50% of above hourly rate 3rd and additional children - 30% of main hourly rate	These rates apply to non-registered carers. A maximum of 8 hours care costs will be paid in any 1 day. This applies to Committee Members only.
Loss of Earnings	Scottish Courts & Tribunals, Jury Duty Rates for loss of earnings	Range of rates e.g. for attendance of 4 hours or less - £32.47	Current rates which are maximum amounts can be found at www.scotcourts.gov.uk/coming-to-court/jurors/expenses-for-jury-service This applies to Committee Members only



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