SOUTHSIDE
housing association

SHA Expenses Policy

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Contents

1.0 INTRODUCTION - EMPLOYEES

1.1 Southside Housing Association understands that on occasion employees will incur expenses whilst carrying out their role and must be reimbursed. This policy sets out the expectations and procedure for Southside Housing Association reimbursing work related expenses.

2.0 PRINCIPLES

- Employees of Southside Housing Association will be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses.

- Employees will travel to and from their normal place of work in their own time and at their own expense.

- Southside Housing Association will reimburse costs of any necessary travel made on its behalf, over and above normal travel to work.

- Travel must be by the most cost-effective mode of transport, taking into account journey time as well as monetary cost.

- Any discount obtained in the course of incurring an expense must be included in any subsequent claim submitted.

- Any breaches of this policy may result in disciplinary action in accordance with Southside Housing Association's procedures.

3.0 LEGAL AND REGULATORY OBLIGATIONS AND LINKS TO OTHER POLICIES

3.1 The following legislation is relevant to this policy:

- Bribery Act 2010
- Charities and Trustee Investment (Scotland) Act 2005
- Housing (Scotland) Act 2010, Section 72

3.2 The Association is regulated by the Scottish Housing Regulator (SHR). The SHRs' Regulatory Framework for Registered Social Landlords in Scotland sets out the Standards of Governance and Financial Management for social landlords (the Regulatory Standards). The following Regulatory Standards are relevant to this policy:

- Regulatory Standard 3 - "*The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay*", and;

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

3.3 This policy also has links to the following Association policies and key documents:

- Group Policy on Payments, Entitlements and Benefits;
- Anti-Bribery Policy;
- Anti-Fraud Policy;
- Scheme of Delegated Authority, and;
- Financial Regulations.

4.0 BUSINESS CAR INSURANCE

4.1 Employees using their own cars for business travel must have their vehicle comprehensively insured and for business purposes. A copy of the insurance certificate must be provided to the HR Department before travelling for business purposes takes place and expenses are submitted. Thereafter copies of annual renewal certificates must be submitted. Southside Housing Association will not accept responsibility for any damage to an employee's car or for injury to the occupants whilst the car is being used for business purposes.

5.0 TRAVELLING BY CAR, MOTORCYCLE or BICYCLE

5.1 Where it is cost effective to make a business journey by car, motorcycle or bicycle, a mileage allowance may be claimed as follows:

- First 10,000 miles 55p
- Per mile thereafter 25p
- Passenger per mile 5p
- Motorcycles per mile 24p
- Bicycles per mile 20p

These rates are reviewed in line with HMRC.

5.2 Any expense claim must detail the number of miles travelled, the destination and the purpose of the journey.

5.3 If the employee travels directly to and/or from home then the number of miles between their home and normal place of work should be deducted from the mileage claimed.

5.4 Although staff may use their own vehicle, it is important that staff, in the first instance, make use of the company vehicle if available and practical.

5.5 Where claiming for passengers the names and the reason for them being in the vehicle must be detailed in the claim form.

5.6 Travel out with the wider Glasgow area by car must be approved in advance. In most cases standard rail travel is the preferred mode of transport for longer distances.

5.7 Reasonable parking costs will be paid, however, this should be borne in mind when considering if travel by car is the most efficient and cost-effective means of transport.

6.0 TRAVELLING BY TAXI

6.1 Taxis should only be used when absolutely necessary and should be approved in advance by your line manager or director. The Association holds an account with Glasgow Taxis, and this can be obtained from your line manager. Wherever possible this account should be used. Where this account is not used, receipts should be obtained for the taxi fare only and submitted with the expense claim. Southside Housing Association will not reimburse any outlay by the employee in terms of a tip to the driver.

7.0 TRAVELLING BY PUBLIC TRANSPORT

7.1 Travel by bus, train or other public transport should be by standard class. Where possible, tickets should be booked well in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

8.0 TRAVELLING BY AIR

8.1 Where necessary, air travel is permitted if approved by the Chief Executive Officer. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked well in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts.

9.0 SUBSISTENCE ALLOWANCE

9.1 The rates of the allowance are based on an extension to the working day and/or working out with an employee's normal area. It is therefore necessary to detail the start and finish times of each business activity when claiming the allowance. Levels of subsistence allowance are set by EVH each year. See Appendix 1 for the latest amounts. Subsistence can only be claimed if food is not available at the event/meeting attended.

10.0 OVERNIGHT SUBSISTENCE

10.1 Where an employee is on official duty for Southside Housing Association which requires an overnight stay, reasonable expenses will be met by the Association on production of appropriate receipts.

10.2 Accommodation should be booked in advance to ensure the best rate possible and authorised by the line manager, member of the Leadership Team or Department Chief Executive Officer.

Maximum Claim for meals:

Breakfast	£12.50
Lunch	£15.00
Evening Meal	£25.00

Alcohol will not be reimbursed by Southside H.A.

Receipts must be provided with your expenses claim.

11.0 CORRECTIVE EYEWEAR

11.1 Where an employee uses VDU equipment for the majority of their role (as stated in Southside Housing Association's H&S Manual) they can claim for a contribution towards corrective eyewear. If further eye tests result in a different prescription being prescribed, the allowance can be claimed again. The allowance can only be claimed on subsequent occasions when there is a change in prescription. Verification of a change in prescription must be submitted with the expense form along with confirmation from the optician that the individual's prescription has changed, and they require corrective eyewear specifically for VDU use.

11.2 The contribution towards prescription glasses is £120.88 for 2026/27 but this will be reviewed annually in line with EVH.

12.0 MISCELLANEOUS EXPENSES

12.1 Occasionally, other reasonable expenses incurred by employees that are not covered in this policy may be refunded by the Association. Each case will be considered on its own merits without setting any precedent for the future.

12.2 All approved expense claims must be submitted using the attached form (Appendix 2) and accompanied by appropriate receipts to the Finance Team via the payroll address Payroll@southside-ha.co.uk, within three months of the date of expense occurring.

13.0 REPORTING AND MONITORING

13.1 Expenses claimed are monitored as part of an ongoing process by the Finance Team. The annual budget process incorporates forecast sums for expenses to cover mileage and other expenses, and any variances are reported to the Finance & Corporate Services Sub-Committee as part of the quarterly reporting.

14.0 BOARD MEMBER EXPENSES

14.1 Principles

The service provided by Board members is voluntary. Expenses reasonably incurred by Board Members in carrying out their voluntary duties can be reimbursed.

14.2. Aims of the Policy

This policy aims to assist and facilitate Board Members wishing to attend Board meetings, seminars, training events, conferences and other meetings or events in connection with the business of Southside Housing Association.

It is designed to lay down the criteria for legitimate expenses to be claimed and to ensure that Board Members are not financially disadvantaged through their volunteer work for the Association, but to also ensure that all such claims are accountable.

14.3. Conferences/Seminars/Training

Board Members who attend conferences, seminars or training courses approved by the Association will have the respective fee paid by the Association.

Where food is not provided, Board members can claim for a meal as long as receipts are provided. The following maximum allowance limits will apply:

Breakfast	£12.50
Lunch	£15.00
Evening Meal	£25.00

14.4. Care of Dependents Expenses

Care of dependents expenses will be payable if incurred in the course of the Board Member’s duties. The Board Member requesting care of dependents expenses has to confirm that he or she would not be able to attend the Association’s business unless childminding/care facilities are available.

Payment will be made for children under 16 years of age and for adult dependents, who receive the appropriate state allowance. In exceptional circumstances, if the person required to be cared for have to accompany the Board Member to a conference/event, the Association will provide accommodation costs for children under 16 years who require to attend with their parent.

A maximum of 8 hours will be paid in any one day plus travel time to and from the event: No allowance will be payable for attending social events.

Payment will only be made if a non-household member is required to provide the service. Babysitting by close family* will not be paid. Babysitters/carers require to be 16 years of age or older.

Payment will be in line with standard hourly rates for local care companies.

* Close family means spouses & partners, children, parents, grandparents and siblings)

Should the operation of the policy cause any undue or excessive difficulties for Board Members, then in extreme circumstances, it may be varied at the discretion of the office-bearers of the Board.

Any income tax or other tax liability arising out of the above will be the responsibility of the Board Member.

14.5. **Travelling Expenses**

Board Members who require transport to attend meetings, seminars or conferences due to distance to the venue, reasons of security or due to medical conditions, will be reimbursed for their outlays. Board Members are requested to share this service to minimise costs.

14.5.1 ***Travel within Glasgow Area***

Board Members who attend training seminars, meetings or conferences within the Glasgow area will be reimbursed for travelling expenses as follows:

Taxi

Board Members may use the account set up with the Association (contact Corporate Services for information). If more than one Board Member attends the respective event the taxi service requires to be shared, where appropriate.

Public Transport (Bus/Rail)

Board Members will be reimbursed where proof of purchase is provided.

Private Car/Motorcycle

Where a Board Member elects to use his/her own vehicle the following rates will be allowed:

- First 10,000 miles 55p
- Per mile thereafter 25p
- Passenger per mile 5p
- Motorcycles per mile 24p
- Bicycles per mile 20p

These rates are reviewed in line with HMRC.

In addition to these rates, Board Members will also be reimbursed for car parking costs – receipts must be provided. The Association will not be liable for parking or any other motoring fine incurred.

Insurance of the vehicle is the Board Member's responsibility as is the roadworthiness of the vehicle. The Association will not be held liable for any costs incurred in the repair or replacement of the vehicle including the cost of insurance excess.

Travel out with Glasgow Area

If the venue of the meeting, seminar or conference is located out with Glasgow the following rules apply:

Public Transport (Bus/Taxi)

Board Members are requested to use public transport (Bus/Rail) for the main part of the journey and where necessary Taxi from Bus/Rail link to venue. Receipts must be provided to make a claim.

Private Car/Motorcycle

Where a Board Member elects to use his/her own vehicle the following rates will be allowed:

- First 10,000 miles 55p
- Per mile thereafter 25p
- Passenger per mile 5p
- Motorcycles per mile 24p
- Bicycles per mile 20p

These rates are reviewed in line with HMRC.

Exemption to the Rules

There are two exemptions to those rules:

a. Where there are security risks or medical grounds Board members may use Taxi (full fare reimbursed) or their own vehicle (mileage rates paid for whole journey). This must be advised to the Chief Executive Officer in advance of travel.

   Specific to medical grounds – Blue badge model parking card for people with disabilities must be held by the Board Member, with the association being given an appropriate copy.

b. Where the situation arises that several members are attending the same event and where one of the members could transport all the members at a lesser cost than all members travelling individually by public transport, the transporting member may obtain the mileage for the travelling alone, with no other members requiring payment. Such situation should be discussed with the Chief Executive Officer before travel.

14.6. **Subsistence Payments to Board Members**

Board Members who attend a residential event involving an overnight stay should be granted an allowance to cover out of pocket expense of £25 per night.

14.7. **Claiming Expenses and Allowances**

Claims should be made within one month of expenditure being incurred and will be paid into the Board Members Account by BACS. All claims must be made on the official expenses claim form (Appendix 2). The claim form must then be authorised by the Chief Executive Officer.

Where appropriate, receipts must be provided for all expenses claimed.

Where actual expenses are known in advance or where the Board Member may incur expenses they cannot afford, they may request advance payment, signing a remittance when they receive the cash or BACS payment.

14.8. **Inland Revenue**

The Board Member will be responsible for any matters concerning income tax in relation to any payments made in accordance with this policy.

14.9 Board Loss of Earnings

14.9.1. *Introduction*

The service provided by Board Members is voluntary. No loss of earnings will be paid for attendance at normal Board meetings.

This loss of earnings section details the requirements to be met if a Board Member is required to represent the Association at an event and loss of earnings will result.

14.9.2. *Definition*

Loss of Earnings is defined as actual monies lost due to taking time off employment whilst on the business of the Association. The business must be essential, and no other Board member can attend in lieu.

Board Members are defined as members and co-opted members of the governing body.

14.9.3. *How to claim*

Permission to claim should be given by the Chair or Chief Executive Officer before going ahead with the event.

The Board Member should complete the claim form.

Payment will be by BACS Transfer.

14.9.4. *Amounts*

The amount claimable will be in line with the jury duty allowance.

14.9.5. *Inland Revenue*

The Board member will be responsible for any matters concerning income tax with any payments made in accordance with this policy.

15.0 VOLUNTEER EXPENSES

15.1 Principles

In addition to Board members, the Association has other volunteers who support the Associations activities, particularly in our wider role, Community Initiatives. Expenses reasonably incurred by volunteers in carrying out their voluntary duties will be reinbursed.

15.2 Aims of the Policy

The policy aims to assist volunteers to claim legitimate expenses to ensure that they are not financially disadvataged through their volunteer work with the Association, while still ensuring all such claims are accountable.

15.3 Conferences/Seminars/Training

Volunteers who attend conferences, seminars or training courses approved by the Association will have the respective fee paid by the Association.

Where food is not provided, volunteers can claim for a meal as long as receipts are provided. The maximum allowance applicable to employees and board members will apply.

Should a volunteer be asked to attend a residential event involving an overnight stay, an allowance of £25 per night should be granted.

15.4 Travelling Expenses

Volunteers who require transport to attend meetings, seminars or conferences as approved by the Association will be reinbursed for travelling expenses.

Taxi
Where applicable, volunteers may use the account set up with the Association. If more than one volunteer attends the respective event the taxi service requires to be shared, where appropriate.

Public Transport
Volunteers will be reinbursed where proof of purchase is provided.

Private Car/Motorcycle

Rates will be in line with employee and Board members.

Volunteers will also be reinbursed for car parking costs, receipts to be provided. The Association will not be liable for car parking or any motoring fine incurred.

Insurance of the vehicle and the roadworthiness of the vehicle is the volunteer's responsibilty. The association will not be held liable for any costs inm the repair or replacement of the vehicle including the cost of insurance excess.

15.5 Claiming Expenses and Allowances

Claims should be made within one month of expenditure being incurred and will be paid into the volunteer's bank account by BACS. All claims must be made on the official expenses claim form (Appendix 2). The claim form must be authorised by a staff member in line with the appropriate delegated authority.

Receipts must be provided for all expenses claimed.

15.6 Inland Revenue

The volunteer will be responsible for any matters concerning income tax in relation to any payments made in accordance with this policy.

16.0 POLICY REVIEW

15.1 This policy will be subject to a review every three years, or sooner in the event of any materially significant legislative or regulatory developments.

APPENDIX 1

ALLOWANCE	DISCRETIONARY OR NON-DISCRETIONARY (ND)	AMOUNT	COMMENTS
Staff			
Travel by Vehicle	ND – set out in terms & conditions and by HMRC as non-taxable for travel.	55p/mile for first 10,000 miles 25p/mile thereafter 5p/mile per passenger 24p/mile for motorcycles 20p/mile for bicycles 5p/mile for fully electric cars	Travel cannot be claimed to and from work
Subsistence	The decision to pay subsistence is discretionary but the rate is not. The rate is negotiated as part of the salary negotiations.	£21.91 for staff on duty for 10 hours or more £13.41 for work outside the geographical area and between 5 and 10 hours *Taxable*	This can only be claimed if there is no food provided and the event times meet the EVH terms
Overnight Stay	This is discretionary and based on there being no food provided	Maximum Allowance: £12.50 Breakfast £15.00 Lunch £25.00 Dinner	Overnight accommodation should be booked and paid for by the Association. Receipts are required for the amount to be reimbursed.
Corrective Eyewear	ND	EVH Allowance of £120.88 *Taxable*	Negotiated amount from Terms & Conditions that staff can claim when they have been assessed as needing glasses for VDU, which must be evidenced by optician.

ALLOWANCE	**DISCRETIONARY OR NON-DISCRETIONARY (ND)**	**AMOUNT**	**COMMENTS**
Board Members & Volunteers			
Conferences, Seminars and Training Courses	Discretionary based on no food being provided at the event	Maximum Allowance: £12.50 Breakfast £15.00 Lunch £25.00 Dinner	Receipts are required for the amounts to be reimbursed
Overnight stay subsistence allowance	Discretionary	£25 *Taxable*	Paid over and above the allowance for meals. This is to ensure no member of the Board feels they cannot socialise or be part of the evening at a conference etc.
Travelling by vehicle	Discretionary – rates set by HMRC.	45p/mile for first 10,000 miles 25p/mile thereafter 5p/mile per passenger 24p/mile for motorcycles 20p/mile for bicycles 5p/mile for fully electric cars	The Board are encouraged to use public transport, share taxis and if using their own car, car share where possible. Hybrid cars are classed as petrol/diesel.
Board Members			
Loss of earnings	Discretionary	To be aligned to the jury duty rates	The amount will be at the discretion of the Chief Executive Officer and Chairperson
Care of dependents expenses	Discretionary	To be agreed and based on local care rates.	This is for children & adults and is based on local care provider rates.

SOUTHSIDE HOUSING ASSOCIATION - EXPENSES CLAIM FORM **APPENDIX 2**

Name	Department
Period of Claim	

Date	Details	Car mileage	Other Expenses, Parking, Train Fares, etc.	Subsistence	Total claimed	**For finance purposes only**	
						Taxable	**Non – taxable**
Mileage claimed @ 55p							
From continuation Sheet							

Total miles claimed from	
Miles Claimed this month	
Total miles c/f	

Claimant signature		Date	Authorised by		Date
Print		Date	Print		Date

**** PLEASE ATTACH ALL RECEIPTS WHERE NECESSARY ****

Southside Housing Association

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