

# **Member Expenses Policy**

**Agreed by Equity Council December 2024  
Effective from January 1<sup>st</sup> 2025  
Rates to be reviewed annually.**

Equity continues to be mindful and grateful for the contribution made by all those who freely give up their own time to assist and advise the union, whether as a Councillor or as a member of a Committee or Working Party.

## General Principles

- Equity does not wish to see any member out of pocket for any expenses incurred while attending official meetings of council, committees, working parties or other bodies within the union's democratic structures.
- Expenses for attending a member's own branch meeting are not reimbursable.
- Members can be reimbursed for taking part in activity as requested by a staff member eg recruitment fairs or negotiation meetings
- Members can claim expenses for attendance at a disciplinary or appeal as a respondent or a witness
- Receipts are required as indicated for all areas of expenditure. Expenses will only be reimbursed with the appropriate receipt attached. No additional amounts, including VAT or other taxes or fees of any kind can be applied on top of the value shown on the receipt.
- The receipts should be numbered, and cross referenced to the expense claim form to enable finance to ensure that each item of expenditure is supported by a receipt.
- Receipts must be the itemised bill. Credit or debit card slips will not normally be accepted. Officials may use their discretion to approve claims with non-itemised receipts but this should be used sparingly.
- Equity is not able to reimburse members for everyday costs of travelling to/from their main place(s) of work.
- All expense claims require authorisation from the relevant official.
- Expenses should be submitted by email only. Receipts are to be scanned and sent alongside the expenses claim form to the official for authorisation. The Line Manager is to check the expenses are incurred for genuine Equity business and authorise payment if so. Once authorised please forward the form and receipts to [financeoffice@equity.org.uk](mailto:financeoffice@equity.org.uk) for processing. Hard copies are not required. If you are unable to submit claims via email please contact the finance office for advice.
- Claims which do not follow these guidelines, are unreasonable or are not supported by sufficient evidence may be declined.
- Claims will be paid on the next available BACS payment run following receipt of authorised expense claim.

## 2. Travel Expenses

Members are encouraged to purchase tickets for travel as far in advance as possible. It is the union's policy that, if last-minute work or illness intervenes which prevents a member's attendance at an Equity meeting, the union will reimburse the cost of any unused travel tickets so long as these have been purchased at advantageous advance rates.

a) Rail Receipts required

Members traveling by rail on Union business should claim the **appropriate standard fare**. Expense claims must include either the actual tickets or the ticket confirmation where tickets were purchased online. Seat reservations or credit card receipts that do not show details of the journey are not acceptable.

Appropriate means standard class fares taking advantage of concessionary fares whenever these apply, e.g. day and weekend return fares, etc. First class fares will not be reimbursed unless evidence is produced that it was cheaper than standard class travel.

If part of your journey is not reasonably serviceable by train, consideration will be given to reimburse for taxi/bus or car mileage allowance if required.

Rail Cards that are valid for one year can be purchased to obtain discounts on rail travel. The cost of the rail card will be reimbursed by the Union upon provision of a receipt and indication that the cost of the card will be less than the saving on fares.

b) Oyster Cards and Contactless Payments for Tube, Bus or Tram.

In London Oyster or contactless cards should be registered at <https://contactless.tfl.gov.uk/> Once registered, a journey history can be printed and can be used as a receipt.

The relevant journeys on the Oyster card statement should be highlighted and a copy of the statement attached to the claim

Top up receipts will not be accepted.

Outside of London the relevant journeys on a card or bank statement should be highlighted and a copy of the statement attached to the claim.

c) Car and Cycles

Members may use their own car for travel on authorised Union business. However, members should bear in mind that travel by car is always more expensive than public transport and should endeavor to use public transport wherever possible.

The number of miles claimed for each journey must be indicated on the claim. Mileage rates are as follows:

<b>Car:</b>	45p per mile
<b>Motorcycles:</b>	24p per mile
<b>Cycles:</b>	20p per mile

d) Taxis and Parking Receipts required

Taxi journeys are only reimbursed in exceptional circumstances and with preapproval from the Honorary Treasurer.

Parking - reasonable fees will be reimbursed on provision of receipts.

e) Airfares Booked by Equity staff

Air travel within the UK should only be used if necessary. Air travel MUST be booked or pre-approved by Equity staff.

**3. Subsistence** Receipts required

You will be reimbursed for any meal claimed up to the maximum allowable for each meal. The maximums for each meal are as follows:

Breakfast (leaving home before 7:30am) -	£10.00
Lunch (FULL attendance at a WHOLE day meeting) -	£15.00
Dinner -	£30.00

For example, if you provide a receipt for an evening meal for £15 you will be reimbursed the £15 paid; if you provide a receipt for £35 then you will be reimbursed the maximum for an evening meal which is £30.

**Combining rates**

Rates can be combined eg where you leave home before 7:30am and home before 7pm the breakfast and lunch can be taken together to provide a limit of £25 for meals OR a limit of £55 for meals if leaving home before 7:30am and staying overnight

For “long distance” travelers 2 meals can be claimed if away from home for 12 hours or more and 1 meal if away from home for 8 hours (but less than 12).

Rates will be reviewed every November for the next calendar year to ensure they remain reasonable.

HMRC rules state that only meals eaten out are allowable. Therefore, the cost of ingredients to prepare food at home, or takeaways to be eaten at home will not be reimbursed.

Members dining together must each obtain a copy of the receipt and divide the receipt between the number of diners to claim their portion of the bill. Each individual must write on the bill the number of attendees and the apportionment.

Alcohol is not deemed to be subsistence by HMRC unless purchased with a meal. A guide provided by HMRC as reasonable equates to a couple of alcoholic drinks per person.

#### **4. Overnight Accommodation**

Receipts required

Normally only if attending meetings on consecutive days or where travel would mean arriving home after 10:30pm. Please try to find hotel accommodation that is reasonable. Consult the staff if having difficulty. If travelling to London the night before a meeting is cheaper (Advance purchase/savers etc) than travelling on the day of the meeting, this is also permitted.

#### **5. Caring Expenses**

It is Equity’s policy that any member elected to Council, a Committee or a Working Party has the right to attend such meetings if available to do so. If a member attending one of these meetings has to incur expenses because of childcare or other caring responsibilities, the carer must provide a receipt addressed to the member concerned on each occasion. Such receipts must give details of:

- Name of carer
- Address of carer, including postcode
- Relationship – i.e. Registered child minder, Relative, Friend
- Amount received
- Date of issue

6 **Allowances for disability or mobility problems** are not covered by the standard allowances detailed above and need to be discussed and agreed with the Honorary Treasurer.

## 7 **Members who require a support worker or personal assistant**

It is Equity's policy that a member has the right to attend a meeting of the Council, committees or working party. If they require a support worker or personal assistant or have dependants they should contact the Honorary Treasurer and have a discussion on how the union can best assist the member to attend any such meeting so that an appropriate arrangement can be agreed.

When an arrangement has been agreed the Honorary Treasurer will inform the General Secretary, and the appropriate members of staff.

Receipts must be provided as required and all expense claims made on the Expenses Claim Form.

### **PLEASE NOTE:**

HMRC have confirmed to us that Equity members are not employees of the Union, but volunteers. Any expenses received as volunteers should not be included in members' self-assessment tax returns as performers or sole traders. Despite this, Equity wishes to stress the importance of all members keeping receipts so that, in the event of an enquiry into the personal tax affairs of a member, he/she has a robust system in place to prove what the expenses were incurred for and to differentiate transparently between self-employed expense payments and those that relate to volunteer expense payments.

The Finance Department and other Equity Staff are authorised to reimburse members' expenses only within the above limits and guidelines as endorsed by the Council - your cooperation will avoid delay and any awkwardness when submitting claims. If you are unable to send your claim via email and require your receipts to be returned please make sure this is clearly marked on your claim form.