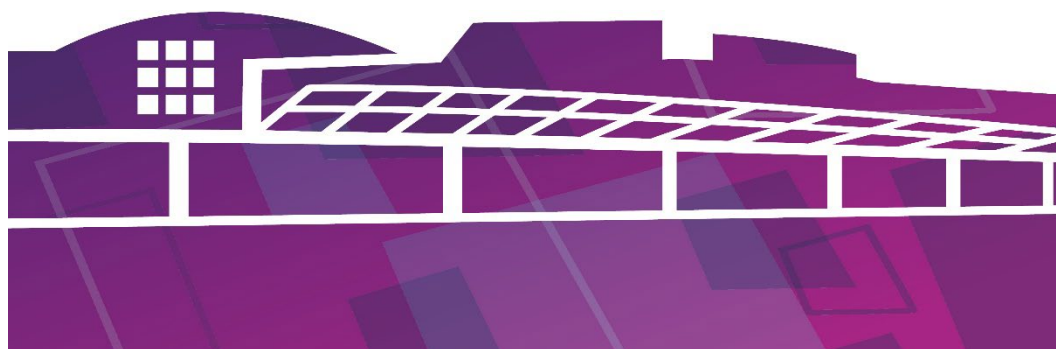




The Scottish Parliament
Pàrlamaid na h-Alba

Review of the Reimbursement of Members' Expenses Scheme



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1. Executive Summary

1. The SPCB has commissioned a review of the Reimbursement of Members' Expenses Scheme (the Scheme) during the current session of Parliament such that any agreed revisions are effective from the start of the next session in May 2026. The review is designed to ensure that the Scheme continues to support Members in carrying out their roles and to identify any required changes and scope for improvement whilst continuing to demonstrate value for money to taxpayers.
2. Central to the research and analysis performed, officials met with each parliamentary party group and have engaged with the Alba Party and independent Members directly to seek their views on how they believe the Scheme supports Members. The feedback received, together with analysis of internally held data has been considered and incorporated within the findings and analysis of this review. Independent professional advice was further obtained in respect of the Office Cost Provision and the Edinburgh Accommodation Provision. For completeness, the arrangements in place for other UK legislatures has been considered where relevant.
3. In general, the Scheme continues to support Members as parliamentarians. However, some scope to enhance the existing arrangements have been identified and are highlighted in this report. The main recommendations for changes in advance of Session 7 are:
 - The existing IT standard package provided to Members should include a printer for home use in the next session – this is to address recurring feedback that Members are working more from home and require print facilities for correspondence purposes.
 - Should a Member choose not to open a local office in Session 7, a printer will be provided to their staff members recognising that staff will not have the option of printing in a local office.
 - Should a Member choose not to open a local office, the staff of those Members should be entitled to claim for the homeworking allowance (as allowed by HMRC). This will be reimbursed by way of the Office Cost Provision and forms a part contribution to the additional costs of those with home as their primary workplace.
 - Only centrally provided BIT devices will be provided to Members, with minimal exceptions for kit that supports those with additional support requirements, being eligible for reimbursement – this proposal is to mitigate cyber risks.

- Additional care costs will be made available on application to the SPCB for Members with caring responsibilities for a child/children under the age of 16 or an adult dependant, up to a maximum of £1,050 per month based on £350 per dependent up to a maximum of 3 dependents. This will only be available during business sitting weeks, where such additional care is specifically required to enable the Member to continue to perform their duties outwith Parliament's usual business hours.
 - The scope for Members to lease a property in Edinburgh should continue with the SPCB using market experts when considering inflationary uplifts in the early part of 2026 and during the session ahead. This is to ensure that the capped Edinburgh Accommodation Provision is sufficient given the volatility of the rental domestic property market and its sensitivity to any external environmental changes.
 - In future, the Scheme sets minimal standards for local offices. This is to lower the risk of additional costs in respect of the condition of premises and associated remedial work. The standards should also support Members to ensure that their offices meet health and safety at work requirements, security and reflect the status of the Parliament.
4. Having considered party leaders and financial assistance to political parties (short monies), a separate and deeper review of all support for political parties is required. The arrangements at other UK legislatures have been considered and feedback has been received from party leaders. This will report to the SPCB in September 2025 with fuller options, proposals and recommendations. This also separates the matters that are included in the Scheme and those that are not part of the Scheme.

2. Purpose and Remit

5. In May 2024 the SPCB instructed an internal review of the Reimbursement of the Scheme to ensure that it remained effective and efficient in supporting Members in their roles. The remit was also extended to consider expenses provided by way of the Party Leaders' Allowance and financial assistance to political organisations (Short Money). As agreed by the SPCB, a 'high level' approach led by officials has been taken following the extensive 'bottom up' review of the Scheme in Session 5.
6. The review has sought to continue to provide a Scheme which is comprehensive, clear and transparent, with external reporting designed to maintain public confidence. The review was further designed to be broadly cost neutral insofar as possible, with any limited cost implications for changes taking account of supporting Members while delivering value for money.

7. The published remit of the review of the Scheme, as agreed by the SPCB, was as follows:
 - Consider whether any general changes to the Scheme are required to support hybrid and homeworking arrangements.
 - Review Edinburgh Accommodation Provision in terms of its operation, financial sustainability in the longer term and the level of provision limit.
 - Consider whether any general changes to the Scheme are required to support family friendly arrangements such as maternity leave, paternity leave, shared parental leave etc.
 - Assess the Scheme rules and operations to clarify and clearly define the difference between party spokesperson and parliamentary duties.
 - General overview of Office Cost Provision to ensure level remains sufficient to support Members.
 - Review Staff Cost Provision level to ensure it remains appropriate following recent benchmarking exercise including consideration of pay and terms and conditions.
 - Review Travel provision in relation to the use of car hire and mileage rate.
 - Review changes to training provision within the Scheme to ensure the changes made at the start of Session 6 to create a central training budget and limited delegation continue to meet Members and their staff needs.
8. The following areas of support, which lie outwith the Scheme, will be reported on separately to the SPCB in September 2025:
 - Review of Party Leaders Allowance operation and level of support.
 - Review of Short Monies (Financial Assistance for Political Parties).

3. Research and Analysis Methodology

9. Research and analysis were performed internally by officials between October 2024 and April 2025 and external advice was received for commercial and residential property in January 2025. Comments and feedback were also sought from Members via parliamentary group meetings or directly. Other offices of the Scottish Parliamentary Service (SPS), that provide services funded by the Scheme, were also consulted to include the full range of service provision.

10. The feedback received from Members, and their staff, has been used to obtain an insight, supported by examples, of how the Scheme currently operates and what could potentially be enhanced or improved. Information received from other SPS offices brought further clarity to the arrangements for processing reimbursements under the Scheme. For example, discussions were held with the Facilities Management (FM) on the arrangements to provide furniture, stationery and postage. Similarly, the Business Information Technology Office (BIT) advised on the arrangements for equipment, broadband and mobile data.
11. The People Services Office was also consulted on any changes in respect of the Staff Cost Provision and the training service provided under the Incidental and Ancillary Employment Provision. The outcome of that work will report its findings and recommendations to the SPCB separately. The People Services office has confirmed that any changes will not have a direct impact on the Scheme and will be proposed via existing SPCB powers.
12. The SPCB will wish to note that no unintended consequences for Members and/or their staff in relation to protected characteristics are anticipated at this stage in relation to any proposed changes. Solicitors will support any required drafting changes to the existing Scheme taking account of any relevant legislative matters.
13. Background information has also been obtained from other UK legislatures on how their respective schemes are applied, with specific focus to the themes emerging from this review.
14. Detailed analysis was performed using internally held data generated from reimbursements paid during the current session. The data, along with the extensive experience of the Allowances and other SPS offices, has allowed us to identify if Members feedback related to an isolated instance, or if wider trends have emerged impacting a number of Members, allowing us to propose changes to the Scheme or supporting guidance.

4. Themes and Recommendations

15. Based on this review process the following recommendations are proposed.

Hybrid and Homeworking Arrangements

16. In considering whether any general changes to the Scheme are required to support the emerging trend of both hybrid and homeworking arrangements for Members and their staff, the following themes emerged.

Theme 1: Provision of printing facilities to Members and their staff for home working as part of the standard IT package.

17. Research and direct feedback have confirmed that Members and their staff are choosing to work on a hybrid basis across local offices in their respective electoral areas; at Parliament; and at home.
18. At present, Members and their staff are provided with a laptop (or equivalent) and associated peripheral devices (i.e. monitor, keyboard, mouse, headset and cabling) in local offices, at home and in Parliament as a standard package. Costs are met centrally, consistent with that provided to SPS staff for home working.
19. Furniture, such as a desk and chair are provided for both homeworking and in local offices. Meeting tables and chairs and a multifunction device are also part of the standard package for local offices where this is not inclusive in any lease arrangements for Members that lease serviced office accommodation.
20. SPS staff working from home are not provided with a printer as part of the standard package and would only be provided with one if it were essential to their role or they were unable to access printing facilities at Parliament.
21. Other UK legislatures provide funds within their office cost allowances to reimburse IT equipment and furniture for both themselves and their staff in relation for local offices and homeworking.
22. Feedback from Members has suggested that access to a basic printer while homeworking would enhance their hybrid working arrangements and avoid unnecessary travel to the local office or Parliament or asking others to print documents on their behalf. At present, Members may only claim telephone costs for homeworking and may not purchase and seek reimbursement for any other equipment, including printers. This restriction has been in place for some time and is now inconsistent with supporting hybrid ways of working.
23. Members' staff are currently not provided with a printer as part of the standard IT package however members may be reimbursed, by way of the Office Cost Provision, for the cost of a printer for use by their staff members if they require them to work at home or in a hybrid arrangement. Potential tax implications exist for individual equipment and furniture with a purchase cost in excess of £150 and Members are supported and advised to remain within this threshold should they wish to provide additional equipment to their staff members. Should a member choose not to open a local office, there is scope to enhance the homeworking arrangements available to members' staff by providing printing equipment at home, that then being their main workplace.
24. The cost of a basic LaserJet printer is approximately £105.00 per the current SPCB contract for IT equipment. Excluding the cost of a laptop (or equivalent), the total cost for an updated IT standard package would increase to approximately £340 from £235 if a printer is provided.

- **Recommendation 1:** As with other standard information technology equipment, it is recommended that a basic printer be offered to Members.

Printer devices should be funded from central budgets and held as Parliament assets. (The maximum initial purchase cost, which assumes all Members request a printer, is £13,545).

- **Recommendation 2:** Should a Member choose not to open a local office, a basic printer should also be provided to the staff of that Member to enhance homeworking arrangements of those staff. The printer devices should be funded from central budgets and held as Parliament assets. (The maximum initial purchase cost is unknown but is unlikely to be significant given it is dependent on the Member choosing not to open a local office.)
- **Recommendation 3:** As currently, Members can continue to claim for the reimbursement of a printer(s) from the Office Cost Provision for their staff to use whilst **homeworking**. The Allowances Office will continue to support and advise Members of the tax implications of assets purchased in excess of the taxable reporting threshold of £150 under the Scheme.

Theme 2: Allow other home working costs to be claimed (such as stationery and printer ink) from the Office Cost Provision.

25. As the Scheme only provides for Members to claim telephone costs while homeworking, they are unable to seek reimbursement for stationery items. Allowing reimbursement for such items would further enable hybrid working practices and more convenient homeworking for Members and their staff without any material increase on the overall level of reimbursement of such items under the Office Cost Provision. It is likely that such costs would otherwise be incurred for office working.
26. If SPS staff have their own printer and are printing work materials, then they can have the cost of printer ink and paper reimbursed by way of the SPS staff expenses scheme funded from office budgets with approval from the budget holder. For other UK legislatures, Members are provided with funds in their office cost allowances to cover the reimbursement of these costs for themselves and their staff when homeworking.
27. HMRC rules confirm that there are no tax implications for reimbursing the cost of these items insofar as they are used for business purposes only and any non-work use is not significant.
 - **Recommendation 4:** It is recommended that Members be entitled to claim reimbursement from within the Office Cost Provision for stationery items, including printer ink, for homeworking for themselves and their staff.

Theme 3: Reimburse broadband costs for Members' and their staff who work at home.

28. Given the increasing trends of hybrid and homeworking identified, the reimbursement of broadband costs at home for both Members and their staff

has been considered. Given inquiries received from Members during the current session, and in view of the fact that the homeworking allowance was paid during the COVID-19 pandemic, broadband costs and the re-introduction of the homeworking allowance for Members' staff have been considered together.

Members

29. Currently, Members' broadband costs are met centrally for a set amount of broadband costs for their local office and one other location – either their home or their leased Edinburgh accommodation. Any costs above this amount are met personally where it relates to the Members home or their Edinburgh Accommodation and from the office cost provision for their local office.
30. For the other UK legislatures, Members of the UK Parliament may seek reimbursement for costs incurred in excess of their normal household domestic use and must register their home as an office. Any such costs are met from central budgets. Members of the Welsh Senedd may only seek reimbursement for broadband costs in excess of their normal domestic use. Examples provided included the installation of a second broadband line or an essential upgrade. Any associated costs are met from central budgets. The Northern Ireland Assembly does not provide for the reimbursement of such costs within its determination.
 - **Recommendation 5:** It is recommended that existing arrangements for Members broadband costs continue and in future, these recurring and centrally met costs be published annually together with mobile data costs, which are also met centrally for Members and their staff.

Members' staff

31. For Members' staff, the scope to reimburse broadband costs has been considered. HMRC position is that there are no tax implications for Members' staff being reimbursed for home broadband so long as all of the following apply:
 - a broadband connection was not already available;
 - they need to work from home; and
 - it is mainly used for business purposes with any personal use being not significant.
32. In comparison with other UK legislatures different approaches were identified. At the UK Parliament and Welsh Senedd staff can claim actual broadband costs above their normal living costs for working from home or they can claim the Homeworking Allowance, both of which will be met from central funds. The Northern Ireland Assembly do not specify such costs within their determination. The SPCB may also wish to note that broadband costs for SPS staff working at home or on a hybrid basis are not currently met.

33. HMRC does provide for a homeworking allowance to be paid by employers (£6 per week or £26 per month for those paid monthly). The SPCB previously provided this for MSP staff through the Incidental and Ancillary Employment Cost Provision within the Scheme. This applied when hybrid working was not optional due to Government public health guidance and regulations. Following the easing of restrictions, and when hybrid working became optional, the scope to meet homeworking allowance costs from the Scheme ended. The homeworking allowance also ended for SPS staff at this time. Individuals who meet the requirements can still personally claim tax relief direct from HMRC.
34. Given HMRC's essential requirement that staff need to work from home to have any household costs (including broadband) reimbursed with no tax implications, and the SPCB's previous position with regards the homeworking allowance only being paid when hybrid and office working was not possible, the scope to offer reimbursement for broadband costs has been considered only for the staff of Members that choose not to open a local office.
35. Options in relation to meeting either the costs of staff home broadband or to reinstate a homeworking allowance from the Scheme are:
- Option 1: Provide a set limited contribution for broadband, met from the Office Cost Provision, only for staff who are required to work at home because their employing Member does not have an office and only where HMRC criteria is met; or
 - Option 2: Provide a set limited contribution for broadband costs above the normal living costs to be met from the Scheme either from the Office Cost Provision or Staff Cost Provision reimbursement for staff who are required to work at home because their employing Member does not have an office and irrespective of whether the above criteria is met or not. Provide advice on tax implications as in this scenario the staff member will be liable for tax and NIC on the costs reimbursed.
 - Option 3: Should a Member choose not to open a local office, the reimbursement of the homeworking allowance for their staff may be met by way of the Office Cost Provision.
 - **Recommendation 6:** It is recommended that those staff who are required to work from home, because their member does not have an office, are entitled to be paid the homeworking allowance with the cost reimbursed from the OCP.

Theme 4: Do not allow reimbursement for IT equipment and only offer Parliament provided devices.

36. The SPCB previously agreed to remove the upper limit on the number of IT devices (laptops, tablets and mobile phones) provided to Members and their staff. This change has worked well and continues to support Members to carry

out their parliamentary duties while offering additional assurance in respect of cyber security threats given the enhanced security protocols installed across Parliament provided and supported devices. As a result, introducing a requirement for all Members and their staff to only use SPCB provided and supported IT devices, and removing the scope for members to be reimbursed for externally sourced devices, has been considered.

37. Following the removal of the upper limit on the quantity of devices provided, there has been a significant decrease in Members seeking reimbursement from the Office Cost Provision for additional IT related items beyond the SPCB central provision. In the last year only £683.18 was claimed for reimbursement in total.

Financial Year	OCP Expenditure	SCP Expenditure (Group Pool)	Total Expenditure
2024-25	£254.18	£429.00	£683.18
2023-24	£1,326.52	£3,873.40	£5,199.92
2022-23	£848.40		£848.40
2021-22	£2,281.44		£2,281.44
2020-21	£3,129.84		£3,129.84
2019-20	£2,080.24		£2,080.24
2018-19	£2,550.00	£900.00	£3,450.00

38. Session 7 will provide an opportunity to reinforce to all Members that the SPCB provides IT devices directly to enhance IT security, the provision of user support and value for money reasons and that only centrally provided equipment may be used when connecting to parliamentary networks. The only exception should be for any specific disability related support requirements for IT devices which can only be met outside of the standard provision. Claims will only be reimbursed for any such additional devices following consultation with, and approval by, the BIT Office thereby ensuring the equipment is needed, cannot be met from the standard package or within SPCB contracts, is compatible with other parliamentary IT equipment and services, and does not compromise security measures.

- **Recommendation 7:** It is recommended that, other than in exceptional circumstances, Members are no longer entitled to claim reimbursement for the cost of IT devices (laptops, tablets and mobile phones), in addition to those offered by the SPCB centrally, from the Scheme. Costs for these devices will be met centrally. Where there is a disability support requirement that cannot be met centrally this can only be met from the Scheme following consultation with, and approval by, the BIT Office. In such circumstances the user will be made aware of any tax implications for their scenario.

Supporting family friendly arrangements

39. In considering whether any general changes to the Scheme are required to support family friendly arrangements for Members the following themes emerged.

Theme 5: Consider changes to the Scheme consistent with the Gender Sensitive Audit Oversight Board recommendation.

40. The Gender Sensitive Audit Oversight Board recommended the Members Expenses Scheme should be revised to make it clear that “long term leave” arrangements should include supporting family friendly arrangements for Members such as maternity leave, paternity leave, shared parental leave, etc. Furthermore, the current provision in the Scheme, which enables Members to apply to the SPCB for additional staff resourcing when they are on long term leave personally, should not be considered an exceptional expense but should be a standard provision within the Scheme.
41. Members of the Welsh Senedd can apply for reimbursement of reasonable costs of either an additional member of staff, or other additional resource as required, for a total duration of up to 12 months. Members of the House of Commons are eligible for funding to provide cover subject to a maximum of £70,912 (pro-rated to the period of absence) with a maximum period of seven months. There is no such additional support in the Northern Ireland Assembly.
42. Going forward, the entitlement to seek cover when a Member is on long term leave could be provided within the staff cost section of the Scheme, given it relates to requiring additional staff to cover a Member’s absence. Currently, any agreed exceptional expense would lead to an increase in the Member’s Staff Cost Provision annual limit following SPCB consideration and approval.
43. For consistency, the arrangements in place for Members to access the Temporary Staff Cost Provision to cover long term absences of staff members due to illness or for the family friendly arrangements could be replicated for this provision. The criteria for staff absence are:
- That the absence must be in excess of two weeks;
 - The absence is supported by adequate medical certificates or other relevant documents confirming reason for absence;
 - Costs may include employer’s National Insurance contributions and employer’s pension contributions subject to a limit of 10% of the employee’s gross basic annual salary; and
 - SPCB will reimburse costs only if it is satisfied that the employment of temporary staff was reasonable in the circumstances.
44. Given any such request is for additional staffing resource, Members should still be required to make an application where the agreed criteria have been met, but consistent with additional costs for temporary staff absences, management

and approval of such applications should be delegated to officials by the SPCB. Should any claim be felt to be unreasonable, this would be escalated to the SPCB for further consideration.

- **Recommendation 8:** It is recommended that existing arrangements, whereby a member seeks additional staffing resource, to cover their own long-term absence, be included in the Staff Cost Provision and no longer be treated as an exceptional expense.
- **Recommendation 9:** It is further recommended that the eligibility criteria for staff cover for Members' absences be consistent with that already established for claims for additional staff in the event of a long-term absence of a Members' staff member whereby officials are authorised to manage and approve reasonable requests.

Theme 6: Provide additional support to Members with care responsibilities.

45. The arrangements to support Members with care responsibilities at other UK legislative bodies have been investigated and reviewed to identify and prepare additional support options for the SPCB's consideration.
46. IPSA and the Northern Ireland Assembly do not provide support to Members for care costs.
47. Members of the Senedd with caring responsibilities can currently claim reimbursement of care costs, provided by a registered care provider, up to a maximum of £350 per month, where such additional care is specifically required to enable the Member to continue to perform their duties. The Senedd makes provision for Members with caring responsibilities for a child/children under the age of 16 or an adult dependant(s) being a spouse, partner, parent or other person who lives in the same household as the Member (other than by reason of being an employee, tenant, lodger or boarder), or a person who reasonably relies on the Member for their care or to make arrangements for their care.
48. From 1 April 2026, the provision will be extended such that Members of the Senedd may claim up to a maximum of £1,050 per month based on £350 per dependent up to a maximum of 3 dependents.
49. The additional support is available to Members during the Senedd's sitting weeks and for business that takes place outwith usual working hours as per the Senedd's Standing Orders (9am – 6pm on working days). It was advised that the take up of this support is low with only 1 Member currently being reimbursed.
50. In the current session the Scottish Parliament has continued to sit 190 times out with the hours of 14:30 and 17:30 on Monday, 09:15 and 17:30 on Tuesday, Wednesday and Thursday and 09:30 and 12:30 on Friday as follows:

- 154 times chamber business finished between 6pm and 7pm (many of which are only a few minutes past 6pm);
 - 26 times chamber business finished between 7pm and 8pm; and
 - 10 times chamber business finished later than 8pm.
51. The additional resources that would be required to align to the Senedd cannot be accurately estimated given that reimbursement is demand led and is based on other variables such as number of dependents per eligible member and number of occasions that business takes place out with usual working hours. However, and for illustrative purposes only, if the maximum monthly reimbursement available to members (£1,050 consistent with the Senedd) was reimbursed to 10 eligible members for 8 months of the year (based on approximately 35 sitting weeks), the total annual cost would be £84,000. The actual cost would vary depending on the number of eligible claimants, the number of dependents and the number of occasions that business takes place out with usual working hours.
52. Given the clear uncertainties with regards take up of the additional support for care responsibilities, the arrangements to fund any additional expenses should be monitored during the first 18 months of the session with future budgets prepared based on known and developing expenditure trends. Should the SPCB endorse and agree to implement support for additional care an Equalities Impact Assessment (EQIA) specific to this proposal will be required.
- **Recommendation 10:** It is recommended that the SPCB aligns with the support for additional care costs available to Members of the Senedd. Reimbursement should be made from a new provision and available only on application to the SPCB. We further recommend that management of this provision should be delegated to the Head of Allowances office in line with criteria to be agreed by the SPCB.

Party Spokesperson definition

53. In considering whether any changes to the Scheme are required to clarify and define the difference between party spokesperson and parliamentary duties the following theme emerged.

Theme 7: Assess the Scheme and its operation to more clearly define the difference between party spokespersons and parliamentary duties and the rules on claiming reimbursement.

54. The definitions of party spokesperson and parliamentary duties were raised by Members and officials during this review. Members may not claim reimbursement for costs incurred in their roles for a party. Additionally, prior to reimbursing travel costs outside of their respective electoral areas, the Allowances Office seeks further information from Members to ensure that the travel costs being claimed were incurred for parliamentary business only. Members have advised however that essential travel costs are not being

reimbursed for parliamentary duties when they also hold a party spokesperson role.

55. There is some scope to improve the published definitions of both roles particularly within the guidance prepared to support Members and officials when applying the Scheme, including providing previous examples of what can and what cannot be reimbursed. For example, attending award ceremonies or participating in media events such as panel debates which are likely to be deemed party political rather than parliamentary and cannot be claimed.
56. Other legislatures do provide some guidance on this subject to Members as provided at **Annex C**.
 - **Recommendation 11:** While no changes to the Scheme are required, it is recommended that the guidance, together with examples, be developed by officials consistent with the lines provided at Annex C.

Edinburgh Accommodation Provision

57. In considering whether any changes are required to the Edinburgh Accommodation Provision to ensure it continues to support Members; is sufficient to allow renting of accommodation within current market levels; and is financially sustainable in the longer term, the following themes emerged.

Theme 8: Review Edinburgh hotel usage and cost in the context of the cost of leasing properties in Edinburgh.

58. The option for members to use hotels in Edinburgh has been considered to assess the financial sustainability of hotel stays versus leasing accommodation.
59. Analysis of internally held data shows that the average cost of a hotel stay (to include dinner, bed and breakfast) was £165 per night in 2024-25. Assuming 36 sitting weeks per year and Members stay for 3 nights this would equate to an average annual cost of £17,820 per member, which is £1,142 higher than the current average cost of leased accommodation. If a member stays for 2 nights, then the average annual cost reduces to £11,880 which would be £4,798 less than having a leased property.
60. There is a degree of uncertainty over how hotel costs will fluctuate during the next session. Anecdotally, Members have advised that they are noticing that prices for hotel stays have been increasing in recent years. Significantly higher costs and limited availability have been identified particularly when events take place in Edinburgh which has resulted in 21 exceptional overnight costs being approved since SPCB delegated authority for this to officials in 2023/24 (6 in 2023/24, 13 in 2024/25 and 2 in 2025/26 to date).
61. Some Members have also fed back that wellbeing should form part of any consideration of continuing to provide the option to lease a property in

Edinburgh. It was advised that providing Members with the option to rent a property offers convenience, promotes an opportunity to rest, negates the need to transport personal items weekly and avoids the need to eat in restaurants when in Edinburgh.

- **Recommendation 12:** It is recommended that existing Scheme provisions in respect of members being entitled to reimbursement of the cost of leasing a residential property in Edinburgh remains.

Theme 9: Review the capped Edinburgh Accommodation Provision in the context of the Edinburgh rental property market.

62. An independent property adviser (Rettie & Co) was instructed to conduct an expert review of the residential rental market in Edinburgh. Their report has confirmed that rental costs in Edinburgh, and the surrounding EH postcode areas, have increased by approximately 34% across all property types, while the number of properties available for rent has reduced by 10% in the same period. The Edinburgh Accommodation Provision (£21,500 in 2025/26) includes an aggregate increase of 33% since the start of this session broadly keeping pace with rental price increases in Edinburgh identified by Rettie & Co.
63. The majority of Members are currently able to meet all rent, and other property costs (excluding the 100% Council Tax premium) within this limit. However, there are a small number of Members who have recently been unable to remain within the capped provision and some others who have chosen to meet costs above the annual limit personally.
64. Rettie & Co have indicated that availability of rental properties and costs is showing signs of stabilising. Rettie further advises that the market remains highly sensitive to external forces, including further legislative and regulatory changes.
65. The current average monthly rent for a one-bedroom property in Edinburgh EH postcodes is approximately £1,100 per month and a two bedroom is between £1,400 to £1,500. The decline in availability has been due to more landlords leaving the sector as well as tenants seeking longer tenancies.
66. Only Members in Group 3, per the ANNEX to the Scheme, have the option to be reimbursed for the costs of rented accommodation in Edinburgh (rent and other costs including: council tax and water charges; factoring charges (but excluding common repair costs) utility costs; telecommunications costs; and contents insurance.
67. Of the 62 Members entitled to seek reimbursement for rented accommodation, 37 Members have opted to do so. The average annual rent in 2024/25 was £13,834 giving an average rent of £1,147 per month and average other costs, including council tax, was £237 per month equating to a total average cost of £16,678 in 2024/25.

68. Currently, the majority of Members rent properties in the EH7 and EH8 postcode areas closest to Parliament. Rettie & Co advise that the current average rent for a one-bedroom property in the EH7 area is £1,021 and £1,009 for the EH8 area and £1,417 in EH7 and £1,436 in EH8 for a two-bedroom property. Rental costs will vary around this average and may change by the start of the next session in May 2026 however based on these averages, should a Member seek to rent a two-bedroom property in EH8, the rental costs, at November 2024 prices, is likely to be in the region of £17,232, leaving £4,268 available to meet other property costs while remaining within the capped provision.
69. As the SPCB is aware annual inflationary uplifts haven't kept pace with increases to other property costs including council tax (See Theme 9 below) and utility costs. The 'typical household energy bills increased by 54% in April 2022 and 27% in October 2022'. While there have been price reductions since those peaks, 'current bills are still 43% above their winter 2021/22 levels'¹. This has created further pressure on the Edinburgh Accommodation Provision and added further uncertainty to future costs overall.
70. Taking the estimated average rent, based on external advice, together with the known above inflationary increases in utilities costs, there is a risk that eligible Members elected in May 2026 may be unable to secure a tenancy of a suitable property within the existing limits of the Scheme. While no step change increase to the limit of the Edinburgh Accommodation Provision is proposed at this stage, future uplifts would be enhanced by a more detailed appraisal of rental property market rates and pressures on other property costs.
- **Recommendation 13:** It is recommended that the annual uplift for 2026/27 be supported by a further independent expert review of residential property rental costs in Edinburgh, to take account of future market volatility. The independent review should be supported by internally generated data in respect of other property costs that are eligible for reimbursement. These reviews should inform future SPCB decisions on uplifts to continue to allow Members to lease suitable accommodation.

Theme 10: Reimbursing the council tax premium charge for Members who lease properties in Edinburgh.

71. In March 2024, the SPCB considered a range of options on how to best support members impacted by the 100% premium applied by the City of Edinburgh Council for council taxes for leased properties in Edinburgh, which are considered second homes, thereby enabling Members to continue to meet their rent and other property costs within the capped EAP. Options included: increasing the EAP by a fixed amount for all members equally; increasing the EAP by a fixed amount only for those members who have opted to lease a property in Edinburgh; with the preferred option and decision being to apply a

¹ [Domestic energy prices - House of Commons Library](#)

specific annual uplift to each affected Member equivalent to the actual cost of the council tax premium levied.

72. The specific uplifts have been applied for 2024/25 and 2025/26 and continue to work well. The additional aggregate cost for all Members affected was £57.8k 2024/25 which has been absorbed by the overall underspend on the EAP.

- **Recommendation 14:** It is recommended that the Scheme be revised to include an uplift in the EAP, equivalent to the Council Tax premium charge incurred, be provided during Session 7 to Members who lease a property in Edinburgh.

Theme 11: Consider continuing to allow reimbursing alcohol with meals taken as part of an overnight stay.

73. At present Members and their staff can claim alcohol with an evening meal at a maximum cost of £8 with no tax implications, consistent with HMRC rules. Consultation with other UK legislatures confirmed that alcohol costs are not eligible for reimbursement within their respective schemes. Only 10 Members and their staff have claimed for alcohol in the previous 2 years with an aggregate cost of less than £600 per annum. Given alcohol is a choice it is proposed that the scope to seek reimbursement for alcohol for members and their staff be removed from the Scheme, to bring us in line with other legislatures and reduce the impact, albeit minimal, on the public purse.

- **Recommendation 15.1:** It is recommended that the eligibility to claim reimbursement for alcohol be removed from the Scheme.
- **Recommendation 15.2:** It is further recommended that the eligibility to claim reimbursement for alcohol be removed for SPS staff.

Office Cost Provision

74. In considering whether any changes to the Office Cost Provision are required to ensure it continues to support Members within current market conditions, the following themes emerged.

Theme 12: Review the capped Office Cost Provision in the context of the commercial property market in Scotland.

75. As with the Edinburgh Accommodation Provision, officials have instructed an external property adviser, Avison Young, to perform an independent review of office rental costs and availability across Scotland. This followed feedback from Members during the session that, in some areas, finding suitable office accommodation was difficult due to availability and increasing rental costs. Feedback also suggested that some city areas were more expensive than other areas of Scotland.

76. Avison Young were provided with internal data on current local office locations to enable market comparison. Their analysis was performed using a dedicated commercial property database and enabled comparisons of market rental rates on a square foot basis across Scottish council areas.
77. A wide variation across Scotland was identified ranging from £6.49 per square foot in Stirling, to £70.66 & £77.36 per square foot in Clackmannanshire and Aberdeenshire respectively. Other variables were considered, notably the extent of additional services included in the rent costs at the higher end of this range. The rental cost for serviced accommodation typically includes other charges such as service charges, rates, utilities and telecommunications or IT costs, whereas these costs require to be reimbursed separately for standalone retail units or offices.
78. Avison Young has confirmed that, “with the exception of Edinburgh and Glasgow city centres, office rents have remained consistent for a number of years across the rest of Scotland” however “significant increases” have been identified across office running costs such as utilities and service charges. These can largely be attributed to external economic and political factors.
79. Avison Young’s analysis was based on office sizes between 400 and 1000 square feet and did not include serviced offices to enable like for like comparisons over the last 2 years. Glasgow and Edinburgh, only compared for the last year due to the higher volume of property transactions identified in these areas.
80. The national average rental cost per square foot across all council areas of £15.78 per square foot compared against Parliament’s current average rental cost of £17.80 per square foot. Within the limits of the existing Office Cost Provisions Members are being reimbursed at 11% higher than the national average market rental cost.
81. Being mindful of national variations, individual council areas were reviewed, and current levels of reimbursement are higher than respective market rates in only 12 out of the 31 council areas included in the report. Reimbursement levels are lower than market rates for 13 council areas and no reliable comparable data was available for the remaining 6 areas. There is a likelihood therefore of further pressure on local office rents in certain parts of Scotland with the potential of further market uncertainties in future years.
82. Avison Young further suggest that they would not expect to see a rental rate beyond £25 per square foot in locations other than Edinburgh, Glasgow and Aberdeen and a rent rate elsewhere should be between £10 and £20 per square foot which can be met within the existing limits of the OCP.
83. The report highlights that many local high streets have struggled to retain or attract tenants and while this may result in lower rents, this cannot be assumed across all of Scotland as some areas have rejuvenated post-pandemic and premiums may apply in these areas.

84. The report further notes that the demand for smaller office suites, secured on shorter, more flexible leases (“easy in/out”) has increased in many major towns and cities. Fully serviced options are also increasingly popular resulting in higher rent levels and indeed we have seen several Members move away from the high street into serviced buildings for improved security over the session. The expectation is that these types of office accommodation will become more prevalent in future years but are currently most prevalent in Glasgow with some examples in Edinburgh and Aberdeen. Such accommodation is also available in many regional towns most notably within business centres. Current office leasing trends are:
- A greater willingness from landlords to create bespoke leasing packages tailored to occupiers needs. (Although this willingness is strongly influenced by the supply/demand dynamics experienced at the time).
 - Greater emphasis from tenants on flexibility, sustainability and the creation of common social spaces.
 - In the bigger cities, a focus on accommodation in the core city centres with demand falling away quite substantially in peripheral and out of town locations.
85. All these factors may influence and possibly impact upon Members in negotiating office leases in the new session but where there is limited availability or strong demand this could have affordability implications.
86. Considering affordability of offices overall, the 29% in uplifts in the OCP since the beginning of the session has allowed most Members to meet their office costs within the capped limit of the OCP. Internally held data for 2024/25 shows that approximately half of all members spent less than 75% of their OCP and a quarter spent between 76% and 95%. The remaining quarter have spent 96% or more with any expenditure over the capped OCP funded by way of virement from the Engagement Provision. The flexibility within the Scheme to allow Members to transfer funds between the OCP and the EP has been shown to work well in the current session by allowing Members to vary their office and engagement activity. This option has been taken up by 53 Members who have transferred monies as detailed below.

Transfers from Engagement Provision to Office Cost Provision

Total number of MSPs who transferred money	28
Number who transferred full amount	6
Number who transferred between 50 - 99% of limit	10
Number who transferred between 2 - 49% of limit	12
Average amount transferred by MSPs	£3, 618.27

Transfers Office Cost Provision to Engagement Provision

Total number of MSPs who transferred money	25
Number who transferred full amount	5
Number who transferred between 50 - 99% of limit	2
Number who transferred between 0.03% - 49% of limit	18
Average amount transferred by MSPs	£2,842.33

87. Based on the evidence gathered and the analysis performed, there is sufficient flexibility within the Scheme to enable Members to meet their office cost and engagement requirements by way of the scope to vire from OCP to EP and the existing arrangements that mean members can apply for additional OCP cover in exceptional circumstances.
- **Recommendation 16:** It is recommended that there are no changes to the Scheme in respect of the Office Cost Provision. Annual inflationary uplifts will continue to apply within existing arrangements and take account of ongoing external pressures ensuring ongoing sustainability.
 - **Recommendation 17:** The evidence gathered in respect of rental cost pressures in city areas may result in additional funding requirements for office/(s) in these areas. It is recommended that existing arrangements whereby Members may apply to the SPCB for additional OCP be retained to provide additional flexibility on a case-by-case basis.

Theme 13: Consider the implications of all Members being entitled to open a local parliamentary office.

88. As with previous sessional reviews, and at the SPCB's request, the scope for all Members to open a local parliamentary office has been considered. Currently, regional Members of the same political party are required to share an office. Members that represent larger geographical regions may apply to the SPCB to have an additional shared office in that region.
89. While there is no legal impediment to all Members opening a local office, previous reviews of the Scheme, including the Langland's independent review, concluded that existing arrangements provide a reasonable balance between public accessibility to democratically elected representatives and the Scheme principle of ensuring value for money.
90. Prior reviews further concluded that the principle of regional Members sharing offices is rightly based on enabling the various parties to have representation in each region broadly in line with their percentage of the regional vote. This therefore provides public access to Members who were elected by way of the first past the post vote and Members who were elected by way of their party affiliation in line with their parties' proportion of the vote.

91. The arrangements in place for access to office support for other UK legislative bodies have been considered as part of this review. All Westminster MPs are first past the post constituency Members. MPs may lease more than one office provided the overall cost of all offices leased is within the expenditure limits set. All offices must be registered with IPSA and MPs cannot register their home as an office.
92. All Members of the Northern Ireland Assembly represent large constituencies, with multiple Members from different parties representing each constituency. Members may have their own office or can choose to share an office with another Member of the Northern Ireland Assembly or with an MP with no requirement to do so.
93. The Senedd is preparing for change, whereby their Members will all be constituency members representing “super” constituencies with 6 members in each constituency. The overall number of Members in the Senedd will increase from 60 to 96 Members and all Members may open two offices, either in the larger constituency or one in the constituency and one in Cardiff. Senedd Members may share offices with other Members or an MP but there will be no requirement to do so.
94. Given Members of the other legislative bodies in the UK are elected based on different electoral systems, there is no clear like for like comparison with the Scottish Parliament’s constituency and regional member system.
95. Ten regional Members of The Scottish Parliament have their own office due to:
- Them being only regional Member for their party returned in that region; or
 - Two Members sharing two offices in a region and mainly working from one office each; or
 - One of two Members returned in a region choosing not to have an office.
96. There are currently 101 local parliamentary offices (73 constituency and 28 regional). In 2025/26, the Office Cost Provision annual limit for constituency Members is £21,900 and given all 73 constituency Members have chosen to open an office, the aggregate total entitlement to the Office Cost Provision for all constituency members is £1,598,700. The 56 regional Members are entitled to varied percentages of the total Office Cost Provision based on their party representation in their respective regions and the number of offices opened in those regions. In 2025/26 the total entitlement for Office Cost Provision for all regional members is £804,195 giving a total Office Cost Provision entitlement for all Members in 2025/26 of £2,402,895.
97. If all Members were to open a local office, then each Member would be entitled to the full Office Cost Provision annual limit. Based on 2025/26 allowance rates, this would require an additional resource requirement of £422,205 and an overall total of £2,825,100 for all Members.

98. Allowing all members to open a local office would also create additional cost requirements for the Start Up and Winding Up Provisions. The Start-up for Constituency Members and is expected to be circa. £6,500, consistent with the aggregate annual index linked increases to the Office Cost Provision in Session 6. Allowing all Members to open a regional office would result in an additional resource requirement of £102,331 for Start-up provision in the first year of session 7.
99. The Winding-up Provision for constituency members is currently £9,945 being one third of the combined total of Office Cost Provision plus the maximum amount allowable for transfer from the Engagement Provision. The Winding Up Provision for Regional Members is pro- rated consistent with the calculations for their respective Office Cost Provision entitlements and results in an additional resource requirement of £147,166 for session 7 split between the last year and the first year of session 8 (dissolution date dependant).
100. To estimate the total cost of this proposal, other estimated indirect costs, currently met from central SPCB budgets, have been included. Estimates have been provided by the Allowances, Business Information Technology, Facilities Management and Security Offices respectively and are set out in the table below:

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
Direct Costs					
Office Cost, Start Up and Winding up Provisions ¹	£611,872	£447,917	£461,355	£475,195	£561,947
IT Equipment, installation and broadband ²	£147,784	£23,296	£23,995	£24,715	£25,456
Furniture and Fittings ²	£280,000	£0	£0	£0	£0
Security ³	£32,088	£32,088	£32,088	0	0
Total Direct Costs	£1,071,744	£503,301	£517,438	£499,910	£587,403
Indirect Costs					
<u>Allowances Office</u>					
0.5 wte Grade 2 ⁴	£24,150	£24,754	£25,373	£26,007	£26,657
0.5 wte Grade 3 ⁴	£30,768	£31,537	£32,326	£33,134	£33,962
<u>BIT Office</u>					
1 wte Grade 2 ⁴	£48,300	£49,508	£50,745	£52,014	£53,314
1 Grade 3 ⁴	£61,536	£63,074	£64,651	£66,268	£67,924
<u>FM Office</u>					
1 Grade 2 ⁴	£24,150	£0	£0	£0	£0
Total Indirect Costs	£188,904	£168,873	£173,095	£177,422	£181,858
Total Annual Cost	£1,260,648	£672,174	£690,532	£677,333	£769,261
Session 7 Total (indirect plus direct)	£4,069,947				

Notes:

1. All direct cost provisions calculated using 2025/26 provision limits as base year plus an assumed 3% increase for each year thereafter.
 2. BIT and FM costs are based on actual average costs per office in the current session.
 3. Security costs are based on an average cost of £3,438 per MSP (89 MSPs have claimed for security improvement costs in the current session depending on individual requirements.)
 4. Staff costs are based on estimates provided by the relevant offices and include a 2.5% increase year on year.
 5. Winding up costs are split between year 1 and year 5 as these are dependent on the date of dissolution and this election that will be April. If this remains the same in future years, then all costs will be in year 1.
101. Based on the direct cost and indirect cost information available, and assuming all Members take up the entire Office Cost Provision available to them, the total additional resource requirement is estimated to be **£4,069,947** over session 7.
102. The current approach to budgeting for the Office Cost Provision assumes that, on average, members will take up 83% of the full Office Cost entitlement, based on historical spending patterns. Assuming these expenditure trends continue into Session 7, which is unknown, the additional budget requirement for all members to open a local office is estimated to be **£3,635,038** with **£1,156,630** being required in 2026/27.
- **Recommendation 18:** Based on the significant additional resource requirement identified, and the SPCB's instruction that the Session 6 review of the Scheme be broadly cost neutral, it is recommended that existing arrangements be retained. However, the SPCB should give consideration to including a review of local office entitlement as part of its legacy paper in advance of session 7.

Theme 14: Consider challenges in securing accessible office premises.

103. The Session 5 review recommended a change to the Scheme to require that when selecting premises for a local parliamentary office a member must ensure the premises are accessible or able to be made accessible. In the current session Members have advised that this has created difficulties as many available offices do not meet this requirement. Avison Young have stated that, while there are many accessible offices available this is, and will continue to be, a constraint for members when identifying a suitable local office. Examples provided included business centres in older buildings, high street and retail properties while likely accessible at ground level, or can at least be able to be made accessible, may not have accessible WC facilities as standard and offices traditionally located above ground level are likely not to be accessible at all.
104. Some Members may have difficulty with office accessibility depending on the availability of serviced offices or ground floor accommodation in their elected area. The Allowances Office is aware of these constraints and continues to

support and advise members to ensure they have evidenced their search for an accessible office at a reasonable cost.

- **Recommendation 19:** Availability and/or affordability within the limits of the Office Cost Provision may mean that fully accessible offices cannot always be secured. It is recommended that Members be required to provide evidence of having searched for accessible offices and where this is not a feasible option provide reasons for leasing an alternative, but that this should not prevent them from opening a local office.
- **Recommendation 20:** It is recommended that the current requirement of the Scheme “In selecting premises for a local parliamentary office a member must ensure the premises are accessible or able to be made accessible.” is amended to ensure that the requirement for Members to have offices that are accessible is in line with the requirements under the Equality Act. The Allowances Office will continue to promote the availability of the Disability Provision and support Members to improve accessibility where possible by including requirements in the suggested office standards.

Theme 15: Introduction of mandatory minimum standards for local offices.

105. The SPCB does not currently set minimum standards for members’ local offices, and it is for each Member to choose an office ensuring that it is fit for purpose. Consideration has therefore been given to how support to Members might be enhanced in this regard following feedback whereby new Members have felt more advice may have been beneficial in helping them to source a suitable office.
106. The arrangements in place at the other UK legislatures have been reviewed to identify any areas of best practice that may be adopted. IPSA, the Welsh Senedd and the Northern Ireland Assembly each have some rules in their respective schemes or determinations that must be met in order for their members to claim reimbursement for office costs. This is supported by guidance to assist members of the other legislatures when considering local office options.
107. IPSA’s guidelines are largely consistent with the advice provided to MSPs in terms of being responsible for the lease personally, providing information on dilapidations, recommending no more than three-month break clause for any reason they should they cease to be a Member and seeking professional advice on negotiating and drafting leases.
108. The Welsh Senedd requires that all offices funded by way of their scheme equivalent follows agreed principles that reflect the status and importance of the Senedd, being safe and secure, visible and reachable as well as accessible and welcoming to all.

109. The guidance provided by the Northern Ireland Assembly is broadly consistent with the advice provided to MSPs with the exception of repairs and maintenance or dilapidations. Whilst MSPs are encouraged to ensure dilapidation and maintenance costs are the landlords responsibility, these can be met from the Office Cost Provision, or the Winding Up Provision given full repairing and maintaining clauses are common practice. The reimbursement of these costs is not guaranteed for Members of the Northern Ireland Assembly who may become personally liable.
110. More detail on the requirements and standards for each legislature are provided in Annex B of this report.
111. The feasibility of the SPCB becoming the landlord for Members' offices has also been considered given IPSA are currently considering this option. This would require the SPCB to source, lease and maintain offices in each constituency (and region), meet all costs, assume all liability and allocate them to Members.
112. The SPCB would not be the occupier but would be responsible for ensuring the lease responsibilities were being met, representing a significant risk for the SPCB. Mitigating the inherent risks would add a significant administrative burden for the SPCB requiring additional resources across a number of offices within the Scottish Parliamentary Service including legal, property, information technology and allowances. On balance therefore it is proposed that existing resources seek to continue to offer improved support and advice to Members in respect of office choices.
113. Given the feedback from Members that some further guidance would be beneficial and in view of the arrangements identified at other UK legislatures, there is scope to update the Scheme with minimum standards that should be set for local offices for which costs are reimbursed from the Scheme. This should be implemented with immediate effect for new MSP offices and returned Members should be set a deadline for ensuring their current office meets the standards, within 6 months of the election.
- **Recommendation 21:** It is recommended that minimum office accommodation standards are included in the Scheme. These should include:
 - Members must seek independent legal advice on any proposed lease or licence to occupy prior to entering into an agreement.
 - All draft leases/licences to occupy must be shared with Parliamentary officials prior to signing to ensure standards have been met, the document is valid, and costs can be claimed under the Scheme.

- All offices should be staffed by paid staff and must be open to constituents on a regular basis, otherwise Members should consider if they require a local office at all.
- The location of an office should take account of access for constituents and staff, safety and security of all office users, and the office should reflect the status and importance of the Parliament as a national institution.
- Members must seek professional property advice in ensuring minimum standards for the office, including:
 - minimum size or space per person;
 - the need for heating to be in good repair;
 - ability to ventilate the office;
 - environment is suitable for use as an office and within required standards, for example suitable lighting;
 - appropriate kitchen and toilet facilities are available and in good condition;
 - where part of shared premises ensure shared services in a serviced building are in good working order;
 - ensuring that locks on all doors and windows are in good working order and that sufficient keys are provided to the Member; and
 - confirming that any previously installed security measures, such as intruder alarms or external lighting, are in good working order
- Members must challenge dilapidation costs from landlords or their agents and seek quotes to ensure value for money for any work required.

Theme 16: Reimbursement of the cost of overnight stays for Members' staff in the context of the capped Office Cost Provision.

114. Members have identified challenges arising from the requirement to meet staff overnight costs from the Office Cost Provision when staff travel within electoral areas. In addition to affordability within the limits of the OCP, security concerns were raised by some Members who felt safer when staff accompanied them.
115. Options to enable Members to have the choice to have staff accompany them by allowing reimbursement by way of the uncapped Overnight Accommodation provision, currently available to Members only when staying overnight outside of Edinburgh across the UK, have been considered as has the scope to increase the flexibility currently provided to vire between the Engagement Provision and the Office Cost Provision allowing Members to increase available funding without increasing the overall provision limits.

116. There are currently 39 Members who have been reimbursed for staff overnight stays from the OCP within their electoral areas. In 2024/25 the total aggregate amount reimbursed was £16,818 and the total over the session has been £46,554 to date. Members are also reimbursed from the OCP for hotel stays in Edinburgh when staff are required to attend Parliament. In 2024/25 the total aggregate amount reimbursed for Edinburgh hotel stays was £14,459 and the total in the session has been £49,202 to date. The top 10 Members who have sought reimbursement for staff overnight hotel stays ranges between £783 and £1,607 per year per Member.
117. To enable these costs to be met, the level of virement from EP to OCP would need to increase to £8,193, plus any inflationary annual increase each year.
- **Recommendation 22:** It is recommended that the scope to vire from the Engagement Provision to the Office Cost Provision be increased by £1,607 to provide further flexibility to enable staff overnight stays to be reimbursed from the OCP within the existing financial limits of the Scheme.

Theme 17: Reimbursement of bulk buying of postage stamps

118. During the session it was noted that some Members purchase first and/or second-class postage stamps towards the end of financial years to use in future years if they are forecasting an underspend on their OCP. In some cases, this has resulted in stockpiling of stamps over a number of years.
119. While the SPCB could impose limitations on the number of stamps that can be purchased at any one time, this may disproportionately impact the ability of Members to issue communications. By providing guidance rather than any proposed changes to the Scheme, Members can be encouraged not to bulk buy and only buy what is needed at any given time. Members should be advised to hold a limited supply of stamps only and these should be held securely at all times.
120. The SPCB may wish to consider mandating that any bulk buying of stamps is restricted to 2nd class mail only with first-class postage being restricted to immediate needs only.
- **Recommendation 23:** It is recommended that the scope to purchase stamps remains, with guidance enhanced to ensure all bulk communications are issued by second class mail only.

Theme 18: Scheme amendment to state position on Members having privately funded offices.

121. In the current parliamentary session, a Member opened a privately funded office while continuing to use shared regional local offices and making contributions to the cost of those offices from the Office Cost Provision. The

review of the Scheme provides an opportunity to bring clarity for Members that choose to open a privately funded office in future.

122. As the SPCB has no oversight of the office, and therefore no means to monitor the use of a private office by way of the principles and rules of the Scheme, the Parliament's identity should not be displayed on or in a privately funded office; references to the Parliament's proprietary assets including "parliament.scot" email addresses and any parliamentary provided resources, such as equipment or furniture should not be used in a privately funded office. This does not include any tablet, laptop or similar issued to a member.
123. Members who choose to open a privately funded office should receive the level of Office Cost Provision that they would be entitled to had they chosen not to open a local office and would be unable to fund or contribute to a local office funded by way of the Office Cost Provision with the funding only covering costs not associated with a local office:
 - **Recommendation 24:** It is recommended that Members who open a privately funded office may not use Parliament's identity and only receive the level of Office Cost Provision that would be available to them had they chosen not to open a local office.

Engagement Provision

124. In considering whether any changes are required to the Engagement Provision, to ensure it continues to support Members, the following themes emerged.

Theme 19: Scheme and communications policy amendment to remove ability to fund websites.

125. In the current parliamentary session, the number of Members who have a parliamentary funded website has varied with the numbers declining from 2024-25 onwards. This is due to the restrictions on what data and information can be included in a parliamentary funded website, which falls within the SPCB's policy on parliamentary funded communications. Many Members already choose to fund their own website, or have a party website, where they can include any material they wish, including criticisms of other parties, individuals and Government, all of which is not permitted within parliamentary funded websites. The figures and overall annual costs are detailed below.

Year	No of MSPs	Total per year
2021-22	31 MSPs	£17,862
2022-23	32 MSPs	£13,797
2023-24	38 MSPs	£16,590
2024-25	27 MSPs	£10,138
2025-26	20 MSPs	£6,429
	Session 6 Total	£64,816

126. Feedback shows that Members are making more use of social media to digitally engage with constituents with a declining use of websites. It was further noted that some Members have also opted to privately fund their websites. It is likely therefore that the use funded websites will decline further over the remainder of the session.

- **Recommendation 25:** It is recommended that from Session 7 parliamentary funded websites not be permitted and no claims for costs be allowed from the Scheme.

Staff Cost Provision

127. The SPCB will wish to note that work to consider whether the Staff Cost Provision remains operationally fit for purpose, and supports Members as an employer, is being carried out separately and will be reported on by the Director of People, Communications and Inclusion in due course.

Incidental and Ancillary Employment Provision

128. The SPCB will wish to note that the work to consider whether any changes are required to the training provision within the Incidental and Ancillary Employment Provision of the Scheme will be reported on separately by the Director of People, Communications and Inclusion.
129. The review will ensure the changes made at the start of the session to create a central training budget and limited delegation continues to support Members and their staff training needs.

Travel Provision

130. In considering whether any changes are required to the Travel Provision, to ensure it continues to support Members, the following themes emerged.

Theme 20: Consider changes to the mileage rate reimbursed to Members and their staff.

131. Some Members have advised that the mileage rate currently reimbursed for travel costs is insufficient, particularly when travelling in larger electoral areas. The mileage costs currently reimbursed to Members are consistent with HMRC approved rates of **45p per mile up to 10,000 miles and 25p per mile thereafter, with no limit on the number of miles which can be claimed.** Any mileage reimbursed more than these rates are subject to income tax and national insurance at the claimant's marginal rates for each.
132. During the current session the number of Members exceeding the 10,000-mile threshold and being reimbursed at the lesser amount of 25p per mile is as follows:

Mileage over 10,000 per FY	Number of MSPs over 10,000 miles	Total number of miles reimbursed at 25p	Total Amount Reimbursed at 25p
Session 6			
2021-22	1	2,344	£586.00
2022-23	10 ¹	6,647	£1,661.75
2023-24	12 ¹	10,754	£2,688.50
2024-25	2 ²	136	£34.00
Total	25	19,881	£4,970.25

Notes

1. Mainly the same claimants exceeded 10,000 in years 2022/23 and 2023/24
2. The number of claimants exceeding 10,000 reduced in 2024/25 due to increased use of car hire.

133. The additional tax liability for Members, should the SPCB choose to reimburse all mileage claims at 45p per mile, irrespective of the amount of miles claimed during the tax year, is set out in the illustrative example below:
134. If a Member claims for 12,000 business miles in a tax year, the total amount reimbursed at 45p per mile is £5,400 before tax and National Insurance. For the excess 2,000 miles claimed, £900 would be subject to tax and National Insurance at the claimant's marginal tax and National Insurance rate. Assuming a combined marginal rate of National Insurance and tax of 44%, the net amount reimbursable would be £5,224. If the 12,000 miles were claimed consistent with the existing arrangements and over HMRC's limits, £5,000 would be reimbursed with no additional administrative or tax considerations required.
135. Increasing the mileage rate available above the HMRC approved rates would require additional administrative resources to ensure that tax returns for claimants were accurate and complete. While the existing My Expenses system enables claimants to submit claims for journeys that are either subject to tax (commuting) or non-taxable (business travel), it is not possible within the system to split a single journey between the non-taxable element of the journey (45p for 10,000 miles and 25p per mile thereafter) and the taxable element of the journey (any amount paid per mile more than 45p and 25p). To accurately process mileage will require significant manual processing by the Allowances Office. In 2024-25 Members submitted 8,500 claims for over 460,000 miles which would have a significant impact on the office's capacity.
136. Mileage rates by most other UK legislatures and public bodies have been considered and they typically reimburse mileage expenses in line with the approved HMRC rates. The Northern Ireland Assembly (NIA) has chosen to pay a lump sum to Members for all travel to the Assembly each year (between £660 and £6,780), dependent on the distance of the Member's constituency from the Assembly building and the respective geographical size of their constituency. Members are only entitled to the full allowance if they attend the Assembly building on 72 or more qualifying days per annum. For each qualifying day less than 72, the allowance is reduced by 1%. The NIA also provide a second lump sum for travel around the constituency dependent on the size of the constituency ranging from £280 to £1,370 per year. Should a member of the NIA wish to claim tax relief for the amounts paid, they are required to do so via their self-assessment tax returns, while demonstrating that the actual business miles travelled align with HMRC rates. Given the complex, additional administrative burden, this is not considered to be an appropriate approach for Members of the Scottish Parliament.
- **Recommendation 26:** Given the tax implications and the additional administrative requirement it is recommended that the current reimbursement rates for mileage be maintained for the reimbursement of mileage expenses consistent with the approved HMRC rates.
137. Should the SPCB consider that those who go over the 10,000 miles, due to the extent of their region or constituency, should be further recompensed for

mileage costs, then they could provide an additional lump sum payment on top of reimbursing mileage at the approved HMRC rates.

138. As detailed above there were only two Members who went over the 10,000 miles threshold in 2024-25 and whilst there were more Members in previous years, this equated to 12 Members at its highest point. Those Members going over in one year have also went over in other years prior to 2024-25. The figures for 2024-25 were impacted by some of those Members using car hire for their summer surgery tours around the region instead of their own car. The following options are presented for the SPCB's consideration.

- **Option 1:** Do not include an additional payment and leave current arrangements as they stand with reimbursement in line with HMRC approved limits as per recommendation 25. While remaining within HMRC's thresholds and tax-free rates for business mileage, this option does not address the additional burden by Members that travel significant miles in the course of their Parliamentary duties.
- **Option 2:** Provide for an additional payment in each tax year, on application only to the SPCB, at a flat rate of £250 for all Members irrespective of the number of miles incurred above 10,000 miles. While this option seeks to reimburse members who exceed 10,000 miles in the tax year, it does not take account of Members who only marginally exceed the established HMRC threshold.
- **Option 3:** Provide for an additional payment each tax year, on application only to the SPCB, at an incremental rate for all Members irrespective of the number of miles incurred above 10,000 miles as below. Whilst making provision for Members who exceed the HMRC threshold, it does not make any distinction or take account of Members who only marginally exceed the established HMRC threshold.

No of Miles	Lump sum
10,000 to 12,500	£250
12,500 to 15,000	£500

- **Option 4:** Provide for an additional payment each year, on application only to the SPCB, at an incremental rate for all Members incurred above a higher threshold of 11,000 miles. This proposal makes provision for Members who significantly exceed the HMRC threshold, while continuing to reimburse members at the HMRC established rate when the 10,000 threshold is only marginally exceeded.

No of Miles	Lump sum
11,000 to 12,500	£250
12,500 to 15,000	£500

139. Assuming a marginal rate of tax and National Insurance of 44%, an additional reimbursement of £250 to those Members would result in a net payment of £140 to each Member. An additional reimbursement of £500 would result in a net payment of £280.

- **Recommendation 27:** While only a limited number of Members are likely to exceed the established HMRC tax free threshold of 10,000 miles in a tax year, it is recognised that some may significantly do so, and it is therefore recommended that Option 4 be adopted.

Theme 21: Consider arrangements for reimbursing the cost of car hire

140. While low overall, the use of car hire has marginally increased in the current session. The scope to make car hire available through the Travel Provision rather than the Engagement Provision when used as a surgery hall hire has been explored.

141. Car hire is generally considered to be a safer and more sustainable method of business travel than using personal cars given hired cars tend to be newer and maintained more regularly. These factors contribute to lower emissions than personal car usage and hire companies may also offer a wider range of electric or hybrid vehicles. All of which would support meeting sustainability targets as well as reduce the impact of business travel on Members personal vehicles.

142. Making car hire a more standard reimbursable expense should not negate the requirement for Members to demonstrate the need for car hire over public transport and where that need is established, Members should be required to use an electric car where available and feasible, and where not, any hire should be the most sustainable option available.

143. Looking at other legislatures, Westminster and Northern Ireland Assembly make no special mention of car hire in their Scheme or determination, but it is included as part of allowable modes of travel for claims i.e. 'public transport, private transport, taxis and hire cars'. The Welsh Senedd allow car hire in exceptional circumstances subject to approval in line with our current practice.

- **Recommendation 28:** It is recommended that all car hire costs in the future be reimbursed from the Travel Provision, with existing prior approval requirements standardised and new hire requirements implemented.

Reimbursement of Members' Expenses Scheme Review

Summary of Themes and Recommendations

Hybrid and Homeworking Arrangements

Theme 1: Provision of printing facilities to Members and their staff for home working as part of the standard IT package. (Pages 6-8)

- **Recommendation 1:** As with other standard information technology equipment, it is recommended that a basic printer be offered to Members. Printer devices should be funded from central budgets and held as Parliament assets. (The maximum initial purchase cost, which assumes all Members request a printer, is £13,545).
- **Recommendation 2:** Should a Member choose not to open a local office, a basic printer should also be provided to the staff of that Member to enhance homeworking arrangements of those staff. The printer devices should be funded from central budgets and held as Parliament assets. (The maximum initial purchase cost is unknown but is unlikely to be significant given it is dependent on the Member choosing not to open a local office.)
- **Recommendation 3:** As currently, Members can continue to claim for the reimbursement of a printer(s) from the Office Cost Provision for their staff to use whilst homeworking. The Allowances Office will continue to support and advise Members of the tax implications of assets purchased in excess of the taxable reporting threshold of £150 under the Scheme.

Theme 2: Allow other home working costs to be claimed (such as stationery and printer ink) from the Office Cost Provision. (Page 8)

- **Recommendation 4:** It is recommended that Members be entitled to claim reimbursement from within the Office Cost Provision for stationery items, including printer ink, for homeworking for themselves and their staff.

Theme 3: Reimburse broadband costs for Members' and their staff who work at home. (Pages 8-10)

- **Recommendation 5:** It is recommended that existing arrangements for Members broadband costs continue and in future, these recurring and centrally met costs be published annually, together with mobile data costs which are also met centrally for Members and their staff.

- **Recommendation 6:** It is recommended that those staff who are required to work from home, because their member does not have an office, are entitled to be paid the homeworking allowance with the cost reimbursed from the OCP.

Theme 4: Do not allow reimbursement for IT equipment and only offer Parliament provided devices. (Pages 10-11)

- **Recommendation 7:** It is recommended that, other than in exceptional circumstances, Members are no longer entitled to claim reimbursement for the cost of IT devices (laptops, tablets and mobile phones), in addition to those offered by the SPCB centrally, from the Scheme. Costs for these devices will be met centrally. Where there is a disability support requirement that cannot be met centrally this can only be met from the Scheme following consultation with, and approval by, the BIT Office. In such circumstances the user will be made aware of any tax implications for their scenario.

Supporting family friendly arrangements

Theme 5: Consider changes to the Scheme consistent with the Gender Sensitive Audit Oversight Board recommendation. (Pages 12-13)

- **Recommendation 8:** It is recommended that existing arrangements, whereby a member seeks additional staffing resource, to cover their own long-term absence, be included in the Staff Cost Provision and no longer be treated as an exceptional expense.
- **Recommendation 9:** It is further recommended that the eligibility criteria for staff cover for Members' absences be consistent with that already established for claims for additional staff in the event of a long-term absence of a Members' staff member, whereby officials are authorised to manage and approve reasonable requests.

Theme 6: Provide additional support to Members with care responsibilities. (Pages 13-14)

- **Recommendation 10:** It is recommended that the SPCB aligns with the support for additional care costs available to Members of the Senedd. Reimbursement should be made from a new provision and available only on application to the SPCB. We further recommend that management of this provision should be delegated to the Head of Allowances office in line with criteria to be agreed by the SPCB.

Party Spokesperson definition

Theme 7: Assess the Scheme and its operation to define more clearly the difference between party spokespersons and parliamentary duties and the rules on claiming reimbursement. (Pages 14-15)

- **Recommendation 11:** While no changes to the Scheme are required, it is recommended that the guidance, together with examples, be developed by officials along the lines provided at Annex C.

Edinburgh Accommodation Provision

Theme 8: Review Edinburgh hotel usage and cost in the context of the cost of leasing properties in Edinburgh. (Pages 15-16)

- **Recommendation 12:** It is recommended that existing Scheme provisions remain in respect of members being entitled to reimbursement of the cost of leasing a residential property in Edinburgh.

Theme 9: Review the capped Edinburgh Accommodation Provision in the context of the Edinburgh rental property market. (Pages 16-17)

- **Recommendation 13:** It is recommended that the annual uplift for 2026/27 be supported by a further independent expert review of residential property rental costs in Edinburgh, to take account of future market volatility. The independent review should be supported by internally generated data in respect of other property costs that are eligible for reimbursement. These reviews should inform future SPCB decisions on uplifts to continue to allow Members to lease suitable accommodation.

Theme 10: Reimbursing the council tax premium charge for Members who lease properties in Edinburgh. (Page 17-18)

- **Recommendation 14:** It is recommended that the Scheme be revised to include an uplift in the EAP, equivalent to the Council Tax premium charge incurred, be provided during Session 7 to Members who lease a property in Edinburgh.

Theme 11: Consider continuing to allow reimbursing alcohol with meals taken as part of an overnight stay. (Pages 18)

- **Recommendation 15.1:** It is recommended that the eligibility to claim reimbursement for alcohol be removed from the Scheme.
- **Recommendation 15.2:** It is further recommended that the eligibility to claim reimbursement for alcohol be removed for SPS staff.

Office Cost Provision

Theme 12: Review the capped Office Cost Provision in the context of the commercial property market in Scotland. (Pages 18-21)

- **Recommendation 16:** It is recommended that there are no changes to the Scheme in respect of the Office Cost Provision. Annual inflationary uplifts will continue to apply within existing arrangements and take account of ongoing external pressures ensuring ongoing sustainability.
- **Recommendation 17:** The evidence gathered in respect of rental cost pressures in city areas may result in additional funding requirements for office/(s) in these areas. It is recommended that existing arrangements whereby Members may apply to the SPCB for additional OCP be retained to provide additional flexibility on a case-by-case basis.

Theme 13: Consider the implications of all Members being entitled to open a local parliamentary office. (Pages 21-24)

- **Recommendation 18:** Based on the significant additional resource requirement identified, and the SPCB's instruction that the Session 6 review of the Scheme be broadly cost neutral, it is recommended that existing arrangements be retained. However, the SPCB should give consideration to including a review of local office entitlement as part of its legacy paper in advance of session 7.

Theme 14: Consider challenges in securing accessible office premises. (Pages 24-25)

- **Recommendation 19:** Availability and/or affordability within the limits of the Office Cost Provision may mean that fully accessible offices cannot always be secured. It is recommended that Members be required to provide evidence of having searched for accessible offices, and where this is not a feasible option, provide reasons for leasing an alternative, but that this should not prevent them from opening a local office.
- **Recommendation 20:** It is recommended that the current requirement of the Scheme "In selecting premises for a local parliamentary office a member must ensure the premises are accessible or able to be made accessible." is amended to ensure that the requirement for Members to have offices that are accessible is in line with the requirements under the Equality Act. The Allowances Office will continue to promote the availability of the Disability Provision and support Members to improve accessibility, where possible, by including requirements in the suggested office standards.

Theme 15: Introduction of mandatory minimum standards for local offices. (Pages 25-27)

- **Recommendation 21:** It is recommended that minimum office accommodation standards are included in the Scheme. These should include:
 - Members must seek independent legal advice on any proposed lease or licence to occupy prior to entering into an agreement.
 - All draft leases/licences to occupy must be shared with Parliamentary officials prior to signing to ensure standards have been met, the document is valid, and costs can be claimed under the Scheme.
 - All offices should be staffed by paid staff and must be open to constituents on a regular basis, otherwise Members should consider if they require a local office at all.
 - The location of an office should take account of access for constituents and staff, safety and security of all office users, visibility of the office and the office should reflect the status and importance of the Parliament as a national institution.
 - Members must seek professional property advice in ensuring minimum standards for the office, including:
 - minimum size or space per person;
 - the need for heating to be in good repair;
 - ability to ventilate the office;
 - environment is suitable for use as an office and within required standards, for example suitable lighting;
 - appropriate kitchen and toilet facilities are available and in good condition;
 - where part of shared premises ensure shared services in a serviced building are in good working order;
 - ensuring that locks on all doors and windows are in good working order and that sufficient keys are provided to the Member; and
 - confirming that any previously installed security measures, such as intruder alarms or external lighting, are in good working order
 - Members must challenge dilapidation costs from landlords or their agents and seek quotes to ensure value for money for any work required.

Theme 16: Reimbursement of the cost of overnight stays for Members' staff in the context of the capped Office Cost Provision. (Page 27-28)

- **Recommendation 22:** It is recommended that the scope to vire from the Engagement Provision to the Office Cost Provision be increased by £1,607 to provide further flexibility to enable staff overnight stays to be reimbursed from the OCP within the existing financial limits of the Scheme.

Theme 17: Reimbursement of bulk buying of postage stamps (Page 28)

- **Recommendation 23:** It is recommended that the scope to purchase stamps remains, with guidance enhanced to ensure all bulk communications are issued by second class mail only.

Theme 18: Scheme amendment to state position on Members having privately funded offices. (Page 28-29)

- **Recommendation 24:** It is recommended that Members who open a privately funded office may not use Parliament's identity or proprietary assets and only receive the level of Office Cost Provision that would be available to them had they chosen not to open a local office.

Engagement Costs

Theme 19: Scheme and communications policy amendment to remove ability to fund websites. (Page 30)

- **Recommendation 25:** It is recommended that from Session 7 parliamentary funded websites not be permitted and no claims for costs be allowed from the Scheme.

Staff Cost Provision

The SPCB will wish to note that work to consider whether the Staff Cost Provision remains operational fit for purpose and supports Members as an employer is being carried out separately and will be reported on by the Director of People, Communications and Inclusion in due course. (Page 31)

Incidental and Ancillary Employment Provision

The SPCB will wish to note that the work to consider whether any changes are required to the training provision within the Incidental and Ancillary Employment Provision of the Scheme to ensure the changes made at the start of the session to create a central training budget and limited delegation continues to support Members and their staff training needs is being carried out separately and will

be reported on separately by the Director of People, Communications and Inclusion. (Page 28)

Travel Provision

Theme 20: Consider changes to the mileage rate reimbursed to Members and their staff. (pages 31-34)

- **Recommendation 26:** Given the tax implications and the additional administrative requirement it is recommended that the current reimbursement rates for mileage be maintained for the reimbursement of mileage expenses consistent with the approved HMRC rates.
- **Recommendation 27:** While only a limited number of Members are likely to exceed the established HMRC tax free threshold of 10,000 miles in a tax year, it is recognised that some may significantly do so and it is therefore recommended that Option 4 be adopted.

Theme 21: Consider arrangements for reimbursing the cost of car hire (Page 34)

- **Recommendation 28:** It is recommended that all car hire costs in the future be reimbursed from the Travel Provision with existing prior approval requirements standardised and new hire requirements implemented.

Office Standards – Other Legislatures position

UK Parliament

1. For example, the ISPA Scheme for MPs has very high-level requirements in the Scheme and then Members are provided with guidelines on things they should think about when getting an office. The Scheme includes:
 - the Member being responsible for checking the terms and conditions of their rental agreements, including any service charges, penalty clauses and other clauses which may otherwise lead to unexpected costs;
 - checking their liability for business rates on the premises before signing the contract
 - a requirement to inform IPSA immediately when a rental agreement commences, ends, or is renewed, or if there are changes to the contract, such as the rental charge or the landlord's payment details.
 - a requirement to negotiate a clause in their contracts to allow them to give two months' notice in the event of a change in circumstances, such as leaving Parliament or any other circumstances which means they have to vacate the property.

2. The guidelines are more detailed and offer things Members need to think about rather than being requirements which are detailed in the Scheme. They include:
 - How to complete the registration form for an office which is a requirement to claim.
 - They provide a guide to dilapidations and things Members should look at before signing any contract such as:
 - keeping the office in good order, decorating before leaving,
 - removing signage or any alterations etc.
 - if there are any areas requiring work securing a contract to carry out the work rather than the landlords' contractors and getting quotes,
 - Seeking legal advice or surveyor advice as appropriate,
 - If Members do get a dilapidations report from their landlord, then they are required to challenge it to ensure it is properly scrutinised and not just accepted. This allows Members to ensure they are responsible for the cost, if it's a shared cost that they are only paying their share and getting certificates for the work they have had carried out already to address some issues.
 - If due the costs, ensure they are not excessive and ensure value for money and contest costs where it is felt excessive.
 - Offer a lower amount than due on dilapidations, even if fair to secure a discount for speedy resolution.

- Break clause off no more than two months is strongly recommended without any special conditions such as a general election given elections can be called unexpectedly.
 - IPSA only funds a 2-month winding up period and anything above that means the Member is liable to pay all or part of the remaining contract. They can have an office if the break clause is more than 2 months but have to confirm in writing they will accept the liability beyond 2 months.
 - To get a solicitor and professional property advice and carry out a building survey to check state of office and reports as well as things like air conditioning, heating, lifts etc are all operational. Can also enlist the help of a local property expert to assist in searching for premises, particularly as they are likely to secure better discount, rent free period and capped service charges.
 - The location of the office so that its accessible from all parts of the constituency, close to public transport and facilities etc.
 - The office itself also should be accessible for Members, their staff and visitors and advice on adjusting the office if needed.
 - There are no rules on layout of an office, but Members are encouraged to think about this to ensure that the size of the office is suitable to the number of staff and that Members as employers are meeting their responsibilities under health and safety including fire safety, fresh air provision and welfare facilities. They have guidelines on size and must meet these which is 8 to 10 sq. metres per full time person including meeting rooms, toilet etc. The office must, as a minimum, have functioning heating and air conditioning or comfort cooling is desirable but not essential and must have proper lighting suitable for office working.
3. Many of the IPSA guidelines are in line with what we advise Members in terms of being responsible for the lease personally, providing information on dilapidations and what they should think about, recommending no more than three-month break clause for any reason should they cease to be a Member, to get a solicitor to deal with any lease negotiations and drafting.
 4. Where we differ and where the SPCB might wish to consider including in the Scheme or its associated guidance if the information about location of an office, and some minimum standards for the office itself such as size or space per person, the need for heating and be in good repair and some indication of what that could look like.

Welsh Senedd

5. The Welsh Senedd requires all offices funded through their Determination to follow agreed principles:
- reputation of the Senedd: all offices should reflect the status and importance of the Senedd as a national institution and be mindful that the office is the local face of the Senedd;
 - safe and secure: all offices should be safe, secure, visible and reachable by the public;
 - accessible: offices should be accessible spaces for all those who need to use them; and
 - open and welcoming: all offices should be staffed by paid staff.

Northern Ireland Assembly

6. The Northern Ireland Assembly determination requires Members to have:
- the lease for the office in writing;
 - the approval of the Commission for the lease,
 - no interest in the lease or premises comprising the office (other than as a tenant);
 - disclosed any interest to the Commission;
 - a term under which the landlord is responsible for maintaining the office in a good state of repair;
 - an office used solely and exclusively in connection with the discharge of the member's functions as a member; and
 - premises that are accessible.
7. The guidance from the Assembly includes:
- Every lease must contain the following:
 - The name of both parties;
 - The signature of both parties;
 - The date the lease commences;
 - The date the lease ends; (these dates comprise the qualifying period of the lease); and
 - A term that the landlord is responsible for maintaining the office in a good state of repair.
 - It is also highly recommended that the lease contains a provision for early termination. This is commonly provided through the inclusion of a break clause, and which would assist Members to manage rental payments etc. during election periods
 - It is highly recommended that the lease contains a provision for all repairs and maintenance to be the responsibility of the Landlord. If a lease clause limits the Landlord's responsibility to cover, for example, only structural

repairs, then any remaining aspects of repairs and maintenance will be the responsibility of the Member, as expenditure incurred on such items may not be admissible under the terms of the Determination. It is recommended that Members contact the Reporting & Compliance Team to discuss the conditions of the repair clause (s) prior to signing the final lease to ensure that it is fully compliant with the Determination.

Non-Parliamentary Purpose wording – Other Legislatures

IPSA

1. Extract re wording on non-parliamentary purposes in relation to claims:
2. The following are examples of activities that are not considered parliamentary for the purposes of this Scheme, and are therefore not claimable from IPSA:
 - a. attendance at political party conferences or meetings;
 - b. work which is conducted for or at the behest of a political party;
 - c. activities relating to reviews of parliamentary constituency boundaries;
 - d. activities which could be construed as campaign expenditure within the scope of the Political Parties, Elections and Referendums Act 2000, or election expenses within the scope of the Representation of the People Act 1983;
 - e. any other activities whose purpose is to give MPs a campaigning advantage in general elections and referendums;
 - f. work relating to delegations to an international assembly; or
 - g. work relating to the performance of ministerial functions.
3. MPs must provide any information or assistance reasonably required by IPSA to carry out its management assurance functions, in order to ensure the appropriate and cost-effective use of public funds, or for the purposes of audit.

Ni Assembly

Inadmissible

1. Attending a party meeting or briefing related to party political issues or Executive business.
2. Hosting a public event sponsored by the party; or
3. Attending a press conference or media interview related to party political or Executive business.

Welsh Senedd

1. Claims must not be made for expenditure relating to party political activity.

Rule 1 – Personal accountability

2. Members are personally accountable for the use of Commission resources made available to them and must not use them for party political activity or for any purpose other than the discharge of their duties as a Member.

Guidance

3. The following are examples of activities that would breach this Rule:
 - personal, business or commercial activities or communications;
 - party political activity of any kind, such as, seeking to affect support for a political party; work which is conducted for or at the behest of a political party; the organisation, publicising of or attendance at party political meetings; or maintaining the internal organisation of a political party;
 - campaigning to achieve a particular result in an election to any public office, or in a referendum;
 - activities resulting in financial gain to the Member or any other person.
4. It is recognised that maintaining a strict separation between business that properly relates to Members' duties and party-political activity can sometimes be difficult. However, while this Rule is intended to be strictly observed, an incidental occurrence of or reference to something party political during the otherwise proper conduct of a Member's duties is unlikely to amount to a breach of this Rule.

Scottish Parliament

1. "parliamentary duties" means any task or function which a member could reasonably be expected to carry out in that member's capacity as a member, including but not limited to:
 - (a) attending a meeting of the Parliament
 - (b) attending a meeting of a committee or sub-committee of the Parliament on which the member sits or which the member is required to attend, or attending such a meeting for some other valid reason relating only to the business of the committee or sub-committee
 - (c) undertaking research or administrative functions which relate directly to, or are in connection with, the business of the Parliament

- (d) attending meetings for the purpose of representing electors or explaining the application of policy or meeting a member of the public residing in the constituency or region from which that member was returned
- (e) attending parliamentary party group meetings in Edinburgh or, with the prior approval of the SPCB, any other place in Scotland
- (f) attending a meeting, ceremony or official function which relates directly to, or is in connection with, the business of the Parliament
- (g) attending an international conference which relates directly to, or is in connection with, the business of the Parliament with the prior approval of the SPCB

but does not include a member's activities which are in relation to that member's role as a party spokesperson or representative.