

**IN THE EMPLOYMENT RELATIONS AUTHORITY
AUCKLAND**

**I TE RATONGA AHUMANA TAIMAHI
TĀMAKI MAKAURAU ROHE**

[2019] NZERA 602
3061675

BETWEEN	REBECCA CHRISTIE Applicant
AND	NATHAN CHRISTIE Second Applicant
AND	HOMES OF HOPE CHARITABLE TRUST Respondent

Member of Authority:	Eleanor Robinson
Representatives:	Warwick Reid, Advocate for the Applicants Kirsty McDonald and Reve Anstis, Counsel for the Respondent
Investigation Meeting:	25 September 2019 at Tauranga
Determination:	21 October 2019

DETERMINATION OF THE AUTHORITY

Employment Relationship Problem

[1] The Applicants, Nathan and Rebecca Christie, claim that they were not volunteers but employees during the time that they were carrying out duties as House Parents by the Homes of Hope Charitable Trust (the Trust).

[2] The Trust denies that Mr and Mrs Christie were at any time employees of the Trust.

[3] This determination is concerned with a preliminary issue only, namely whether or not the Applicants were volunteers or employees when carrying out duties for the Trust.

The Authority's investigation

[4] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

Issue

[5] The issue requiring investigation and determination is whether or not Mr and Mrs Christie were volunteers or employees whilst engaged by the Trust.

Background

[6] The Trust has been established for sixteen years and operates under contract from Oranga Tamariki to provide foster care for vulnerable children under s 362 of the Oranga Tamariki Act 1989.

[7] The Trust currently has two designated foster care homes designated as Family Homes under the definition of residences in s2 of the Oranga Tamariki Ac 1989. Both Family Homes are owned, furnished and maintained by the Trust, supported by funding from both Oranga Tamariki and regular fundraising.

[8] Each Family Home is structured in a specific way to ensure the welfare of the children living there and has two volunteer foster care parents, who are the appointed carers of the children of the home in which they reside and known as House Parents.

Care Allowance

[9] House Parents are not remunerated, however they are paid a care allowance to cover the costs of each child and young person. The Trust care allowance is funded directly by Oranga Tamariki and its purpose is as mandated by clause 363 of the Oranga Tamariki Act 1989 which states:

363 Payment to person or organisation providing care

(1) The chief executive shall from time to time determine the rates of payment to persons and organisations in whose charge a child or young person is placed pursuant to section 362.

(1A) The purpose of the payment is to meet the reasonable needs of the child or young person.

[10] The care allowance is intended to cover all costs arising out of each child's core needs, and the number of children under the care of the organisation or House Parent. It is calculated based on the age of each child under the House Parents care, and the number of children under their care. It is the same as the care allowance paid to foster parents throughout New Zealand.

[11] Ms Denise Fox, Operations Manager for Caregiver Recruitment and Support at Oranga Tamariki, explained that the child care allowance was to try to ensure that children living in care were able to enjoy, as far as possible, the aspects of life in a 'normal' family setting.

[12] As such the child care allowance was to enable the foster parent to provide such small amenities as a cake and drink treat after school without the necessity of providing receipts, although receipts were required for larger value items such as laptops. Oranga Tamariki had an expectation that House Parents would behave with integrity in regard to the use of the child care allowance because the foster parents do not have to account for the expenditure for such purposes.

[13] Ms Fox said that the care allowance is not treated as income by the Inland Revenue Department (IRD) for income tax purposes.

Employment of Mr and Mrs Christie

[14] Mr and Mrs Christie had previously provided foster care services to children and young persons in their own home, under the auspices of Oranga Tamariki. At that time they had also been in paid employment. They had been in receipt of a child care allowance provided by Oranga Tamariki for meeting the needs of the children in their care.

[15] In 2016 they had been seeking alternative employment following a location move and applied for the position of House Parents at the Trust after having seen it advertised on Trade-Me. The position for which Mr and Mrs Christie applied with the Trust was that of House Parent, also providing foster care to children, but in a home provided and maintained by the Trust.

[16] In response to their enquiry about the position Ms Hilary Price, CEO, said Mr and Mrs Christie were emailed an information pack which included a draft Agreement. In response Mr and Mrs Christie sent a CV and were subsequently invited for interview.

[17] Mr and Mrs Christie attended an interview in early 2016 with Ms Price, the Practice Manager, and two other employees of the Trust. Ms Price said that there were also a number of other occasions when members of the Trust met with Mr and Mrs Christie prior to their commencing duties as House Parents.

[18] During those meetings Ms Price said that the nature of the arrangement Mr and Mrs Christie would be entering into was explained to them, although they were aware of what was involved as a result of their previous experience as foster parents with Oranga Tamariki.

[19] Mrs Christie said that she and Mr Christie had a 'trial' period of caring for the children in one of the Trust Family Homes, following which they accepted the position of House Parents.

The 2016 Agreement

[20] Mr and Mrs Christie were provided with an agreement which was entitled: 'Homes of Hope House Parent Agreement' (the 2016 Agreement). The 2016 Agreement contained the following clauses:

1.2 The Homes of Hope Parents are prepared to make themselves available on a fully voluntary and unremunerated basis.

3.1 The Homes of Hope House Parents agree to provide care, in a family-like setting, and on a voluntary and unremunerated basis for children or young persons ...

.. and House Parents agree that the House Parents will not engage in more than 20 hours paid employment per week.

4.1 Subject to clause 4.2 this Agreement begins on 20/2/16. This Agreement will end 12 months from the start date, unless it ends earlier for one of the reasons stated below. ...

5.4 Reimbursing payments made to the Homes of Hope Parents under this Agreement are not remuneration or income and merely reimburse the Homes of Hope House Parents for certain aspects of expenditure incurred in running their household and including a foster caregiver allowance.

6.1 The Homes of Hope House Parents volunteer, accept and agree that in and for the purposes of this Agreement they:

...

13.1 The Homes of Hope House Parents appreciate that the interests of the children placed with them are HofH's paramount consideration and agree to advise HofH in writing and as far as practicable in advance as to their absences. ...

17.1 The Volunteer's duties are set out in Schedule one of this Agreement. The Volunteer may also be required to perform other reasonable duties should the need arise. The Volunteer agrees to perform all other reasonable duties and comply with reasonable instructions issued by Homes of Hope.

[21] Attached to the 2016 Agreement was a Reimbursement Schedule which stated:

- HofH will reimburse the Homes of Hope House Parents \$34,000 tax free foster care allowance for 48 weeks

In addition to the above HofH will cover the following costs, within agreed budget:

- Homes of Hope Home groceries, children's medical, educational, extra-mural and clothing expenses
- A cleaner once a week
- Van usage including costs for road user charges, warrant of fitness, registration and insurance, servicing, petrol/diesel
- Homes of Hope Home power charges
- Homes of Hope Home water charges
- Hoes of Hope Home land-line rental
- Homes of Hope Home House Parent cell phone and monthly charges relating to foster care
- Home of Hope Home internet (basic package)
- Sky TV basic package
- Home of Hope Home and Contents Insurance

[22] Mr and Mrs Christie signed the 2016 Agreement on 13 March 2016. Mrs Christie said that she and Mr Christie had been aware of the references to the position being 'voluntary and unremunerated' but because the Trust reimbursed all expenditure associated with the running of the Family Home and care of the children, she and Mr Christie had regarded the \$34,000.00 foster care allowance as intended as remuneration for them.

[23] The care allowance was paid to them in regular weekly amounts which did not vary. Ms Price said that the amount of care allowance was based upon the average number of children in the Family home, which was eight children.

[24] Two increases to the care allowance had been paid to Mr and Mrs Christie during their engagement as House Parents. Ms Price said that the reason for the increase was based upon the additional needs of the children which had been placed with Mr and Mrs Christie in the Family Home at that time in order that the additional needs of those children could be met.

[25] Mr Christie said that when she had queried the tax free nature of the care allowance with Ms Price she had been told that they would receive the payments as stated and not to be concerned about the description of the position as being 'voluntary and unremunerated'.

[26] Ms Price denied that Mr and Mrs Christie had raised any queries about the voluntary and unremunerated nature of the care allowance at the initial stage of the engagement, and she said they had raised no queries or concerns about the 2016 Agreement.

[27] Her view had been that because they had been foster parents previously, they were well aware of the voluntary nature of the engagement and that the purpose of the care allowance, namely that it was intended to meet the needs of the children in care and was not remuneration.

[28] Mrs Christie said that she had held a subsequent discussion with Ms Price asking if she and Mr Christie could pay tax but had been told this would be too complicated.

[29] Ms Price said that she did not recall Mrs Christie discussing the taxation aspect of the foster care allowance with her at any time, although she did recall a conversation in which Mrs Christie had commented upon the fact that if she and Mr Christie been in a remunerated position they would have been eligible for various state provided benefits.

[30] Mr Christie said that he had been aware that when he and Mrs Christie had been foster parents previously the care allowance had not been taxable.

[31] He said he had queried the taxation nature of the foster care allowance with the IRD and had been informed after sending a copy of the Agreement that the foster care allowance was not regarded as taxable income.

The Family Home

[32] The Family Home of which Mr and Mrs Christie were House Parents had on average between 6 – 9 children. Mr and Mrs Christie were responsible for the day to day care of the children and the running of the household.

[33] The Trust assisted Mr and Mrs Christie in the running of the Family Home by the provision of Support Caregivers to assist with transportation of the children, cooking, homework and housekeeping as necessary. These individuals were employees engaged by the Trust.

[34] In addition the Trust had a number of volunteers who assisted with Support/Mentor Caregiving, along with general property maintenance, gardening, baking and fundraising.

[35] Mr and Mrs Christie received the care allowance for a 48 week period. During the four week period when they were on leave the Trust provided respite carers and the respite carers received the care allowance to provide for the children's needs over that period.

[36] Mr and Mrs Christie were required as set out in clause 13.1 of the 2016 Agreement to provide advance notice of when they wished to take leave, in order that relief cover could be provided.

[37] During the period of the engagement Mrs Christie said that the Trust exercised control over them in regard to their duties as House Parents.

[38] Mr and Mrs Christie were expected to engage with the Trust and Oranga Tamariki regarding the children in their care, which including attending fortnightly meetings.

[39] They had been provided with foster parent training on commencement of the engagement. They were also provided with guidance by the Trust about parenting because the children in their care were vulnerable children, often coming into the Trust's care from difficult family situations however, Ms Price said that Mr and Mrs Christie were able to carry out their parenting with a large degree of flexibility.

[40] Ms Price said that the Trust office was located adjacent to the Family Homes and there was good contact between the two, Mrs Christie in particular often calling in during the day for an informal conversation.

[41] There was interaction between Mr and Mrs Christie and the support caregivers, but it was Mr and Mrs Christie who controlled the nature and timing of the support provided. Ms Price said that the Trust did not interfere in the manner in which Mr and Mrs Christie ran the Family Home.

2017 Agreement

[42] Mr and Mrs Christie were provided with an updated Agreement in September 2017 upon expiry of the 2016 Agreement (the 2017 Agreement). The 2017 Agreement included the following clauses:

2.1 The Caregivers have agreed to make themselves available on a fully voluntary and unremunerated basis.

3.2 The Caregivers agree to serve Homes of Hope upon and subject to the terms and conditions contained in this Agreement, to provide care for children or young persons placed with them in a family-like setting, in the Family Home , on a fully voluntary basis, without any expectation of remuneration or reward

3.5 Reimbursement payments made to the Caregivers under this Agreement are not remuneration or income and merely reimburse the Caregivers for certain aspects of expenditure incurred in running the Family Home.

13.2 Either party may end this Agreement at any time by giving the other not less than 56 days written notice that the agreement will end. ...

Schedule B of the Agreement stated:

1.0 Care Allowance

1.1 The Caregivers are not paid a salary but receive free accommodation and a care allowance for each week they are in residence.

[43] Mr and Mrs Christie signed the Agreement on 4 September 2017 below a statement which read:

18.0 ACKNOWLEDGEMENTS

18.1 By signing this agreement, the Caregivers acknowledge and confirm that:

(i) they have read and understand its terms and conditions;

(ii) They have been advised of their right and given the opportunity to seek independent advice before signing this;

[44] Mrs Christie said they had queried with the Trust how many hours they could work at the time they were presented with the 2017 Agreement but had not raised any other query or concern about the nature of the engagement.

[45] Ms Price said the limitation on the number of hours Mr and Mrs Christie could work was removed in the 2017 Agreement because the Trust had no issue with the number of hours Mr and Mrs Christie worked outside of the Family Home, other than a concern for their own well-being.

[46] Ms Price confirmed that Mr and Mrs Christie had raised no other queries or concerns about the nature of the 2017 Agreement.

Resignation

[47] Mr and Mrs Christie resigned from their position as House Parents on 13 November 2017. Mrs Christie stated this decision to resign was principally as the result of a conflict with the Support Caregivers.

[48] Mr and Mrs Christie had both obtained paid employment for 2018: Mr Christie at an aquatic centre for 36 hours per week with effect from 8 January 2018, and Mrs Christie commenced employment in early 2018 working full-time as a teacher aide from the commencement of the school year 2018.

[49] Mrs Christie said she and Mr Christie had reconsidered their decision to resign after a reorganisation of the Trust employees and rescinded their resignations in December 2018, although they both continued with their intentions as regards paid employment and assumed those employments as planned in early 2018

[50] Mrs Christie resigned from her position as teacher aide in early April at the end of Term 2 2018.

[51] Mrs Christie said she and Mr Christie had been considering resigning again in December 2018 but were suspended pending disciplinary investigations by the Trust before this could occur.

[52] Following a joint investigation between the Trust and Oranga Tamariki, Mr and Mrs Christie had been advised that their engagement as House Parents was being terminated.

[53] Upon termination on 28 February 2019 they were paid 56 days in lieu of notice.

Were Mr and Mrs Christie employees or volunteers whilst carrying out duties as House Parents for the Trust?

[54] In proceeding to determine whether Mr and Mrs Christie were engaged by HofH Trust as volunteers or employees I apply s.6 of the Employment Relations Act 2000 (the Act). Section 6(c) excludes a volunteer from the definition of employee. Section 6 states:

s.6 Meaning of employee:

- (1) In this Act, unless the context otherwise requires, Employee –
- (a) Means any person of any age employed by an employer to do any work for hire or reward under a contract of service; and
 - (b) includes –
 - (i) a homemaker
 - (ii) a person intending to work; but
 - (c) excludes a volunteer who –
 - (i) does not expect to be rewarded for work to be performed as a volunteer; and
 - (ii) receives no reward for work performed as a volunteer
- (2) In deciding ... whether a person is employed by another person under a contract of service, the Authority-... must determine the real nature of the relationship between them.

[55] In *Bryson v Three Foot Six Limited (No2)*¹ the Supreme Court stated the following:

All relevant matters certainly includes the written and oral terms of the contract between the parties, which will usually contain indications of their common intention concerning the status of their relationship. They will also include any divergences from or supplementation of those terms and conditions which are apparent in the way in which the relationship has operated in practice. It is important that the Court or the Authority should consider the way in which parties have actually behaved in implementing their contract. How their relationship operates in practice is crucial to a determination of its real nature. “All relevant matters’ equally clearly requires the Court or the Authority to have regard to features of control and integration and to whether the contracted person has been effectively working on his or her own account (the fundamental test), which were important determinants of the relationship in common law. It is not until the Court or the Authority has examined the terms and conditions of the contract and the way in which it actually operated in practice that it will usually be possible to examine the relationship in the light of the control, integration and fundamental test”.

Expectation of Reward

[56] Pursuant to s363(1) of the Oranga Tamariki Act 1989 Mr and Mrs Christie received a care allowance as set out in the 2016 Agreement (foster care allowance) and the 2017 Agreement.

[57] Section 363 of the Oranga Tamariki Act 1989 sets out the sole purpose of the care allowance as being to meet the reasonable needs of the children or young persons in the care of the foster parents. It does not include any reference that would allow any part of the care allowance to be used for the personal use of the care giver.

[58] Mr and Mrs Christie regarded the care allowance as remuneration on the basis that the Agreement with the Trust provided for all other needs and expenses associated with running a Family Home and meeting the needs of the children, including in regard to extra-mural activities.

¹ [2005] 1 ERNZ 372

[59] I accept that the Trust were generous in meeting the needs of running a Family Home and providing for the needs of the children, however Ms Fox's evidence was that a number of organisations in a similar capacity to the Trust chose to generously supplement the care allowance set out through Oranga Tamariki.

[60] Moreover Ms Fox's evidence was that the care allowance was to ensure that the reasonable needs of the children could be met as they would be in normal family home setting without the necessity of the foster parent having to provide receipts for the expenditure in respect of each and every smaller item spent on meeting the reasonable needs of the children in a Family Home setting.

[61] Ms Price's evidence when cross-examined on this issue cited Mrs Christie providing art supplies to the children which were not receipted or otherwise purchased by means of a Trust credit card as an example of the purpose for which the care allowance was intended.

[62] I find that the fact that the Trust chose to provide Mr and Mrs Christie with a generous level of care allowance is not of itself indicative that the care allowance was intended as remuneration to Mr and Mrs Christie. On the contrary s 363(1A) of the Oranga Tamariki Act 1989 states clearly that: "The purpose of a payment is to meet the reasonable needs of the child or young person."

[63] Rather I find that it was intended to be spent in providing for the reasonable needs of the children in their care, noting that it was increased on two occasions to reflect the increased needs of the children in Mr and Mrs Christie's care at that time.

[64] The fact that receipts were not expected to be provided for the expenditure of the care allowance I find does not indicate that the care allowance was intended as remuneration for Mr and Mrs Christie, but is indicative of the high level of trust placed in them by the Trust to use the money for its intended purpose.

[65] Moreover I find the expectation noted in clause 3.1 of the 2016 Agreement that Mr and Mrs Christie would limit their employment to not more than 20 hours per week (the 20 hours limitation being removed completely in the 2017 Agreement) indicates that the Trust anticipated that Mr and Mrs Christie would undertake paid employment outside of the voluntary duties as House Parents.

Contractual basis and common intention

[66] Mr and Mrs Christie had been provided with the 2016 Agreement which was clearly stated in one of the opening clauses that: “The Homes of Hope House Parents are prepared to make themselves available on a fully voluntary and unremunerated basis”.

[67] Further clauses in the 2016 Agreement also refer to the voluntary and non-remunerated nature of the positions of House Parents, namely clauses 3.1, and clauses 5.4 and 6.1.

[68] In 2017 Mr and Mrs Christie signed the 2017 Agreement which again set out the voluntary and unremunerated nature of the House Parents position at clauses 2.1, 3.2, and 3.5.

[69] Mr and Mrs Christie signed the 2017 Agreement after acknowledging that they had read and understood the terms and had been advised that they could take independent advice on it before signing it.

[70] I find that the evidence establishes that Mr and Mrs Christie did not raise any formal enquiries about the voluntary and unremunerated basis of the engagement during the course of their engagement with the Trust and certainly not before agreeing to the terms in the 2017 Agreement.

[71] I observe that both Mr and Mrs Christie had been engaged in paid employment prior to their engagement as House Parents with the Trust and were therefore familiar with the contractual hallmarks of an employment relationship, from that previous employment experience.

[72] The terms and conditions in the 2016 and 2017 Agreements differ markedly from those which normally are contained in employment agreements.

[73] Mr and Mrs Christie were entitled to undertake 20 hours paid employment during the first year of their engagement with the Trust. Their ability to undertake paid employment was unlimited under the 2017 Agreement and they did undertake full-time employment during 2018. This again demonstrated their familiarity with the hallmarks of an employment relationship in which the employment is not of a voluntary and unremunerated nature.

[74] Despite this knowledge Mr and Mrs Christie signed the 2016 and 2017 Agreements without expressing concern as to its terms. I find the terms of the 2016 and 2017 Agreements between the parties to demonstrate the intention of both parties at the outset of the relationship to be of a voluntary and unremunerated nature, and that Mr and Mrs Christie entered into the 2017 Agreement with the Trust in particular with ‘ their eyes open’ to its implications.

[75] I observe that it was only after the engagement had been terminated by the Trust that Mr and Mrs Christie sought professional advice and raised a personal grievance based on the existence of an employment agreement.

[76] I find this situation is analogous to that which arose in *Brook v Macown* in which Judge Inglis commented:

...It is beyond dispute that Mr Brook devoted a considerable amount of time and effort to the organisation and made a valuable contribution to dance and dancesport in New Zealand. However he took on the role on a voluntary basis and only sought to assert he was an employee when internal disputes and the relationship with delegates on the NZDDC soured.²

Taxation Situation

[77] The Income Tax Act 2007 sets out the tax position of volunteers in s CW 62B (4) which defines a volunteer as a person:

... who freely undertakes an activity in New Zealand-

- (a) ...
- (b) That provides a benefit to a community or another person;
- (c) For which there is no purpose or intention of private pecuniary profit for the person.

[78] Section CW 62B(1) of the Income Tax Act 2007 states that when a person is undertaking a voluntary activity and receives a payment to cover actual expenses incurred by them, the amount received is exempt income of the volunteer and not subject to tax.

[79] The care allowance provided by Oranga Tamariki is dependent on the age of the child and whether or not they have additional or special needs. The IRD recognises that the care allowance payment received by foster parents is not subject to tax.

[80] Ms Price's evidence was that she did not recall Mrs Christie raising any issue as to the taxation status of the care allowance payments with her and that she would have expected Mrs Christie to be aware of their status as regards being non-taxable because of her former experience as a foster parent.

[81] Mr Christie confirmed that he had not declared the care allowance he and Mrs Christie had received as former foster parents because they: "don't have to declare it" .

² *Brook v Macown* [2014] NZEmpC 79 at [59]

[82] Mr and Mrs Christie had not declared the care allowance they received from Oranga Tamariki as income. The care allowance whilst they were engaged at the Trust was regarded by the IRD as being treated in the same manner, a fact confirmed to Mr Christie when he said he had contacted IRD.

Control and Integration

[83] I do not find that the evidence provided supports Mr and Mrs Christie being controlled by the Trust, As House Parents Mr and Mrs Christie had a high level of independence on how they cared for and parented the children in their care.

[84] I accept that they liaised with social workers regarding the children in their care, and attended fortnightly meetings for that purpose, writing reports on the children in their care. I also accept that they were integrated by the necessary daily interaction with the employees and volunteers of the Trust carrying out their duties in the maintenance and general care of the family house provided for the children and young persons. However I find that they were able to carry out their parenting in a flexible and significantly independent manner.

[85] The Trust and Oranga Tamariki provided guidance to Mr and Mrs Christie about parenting, especially in regard to the managing of the behaviour of care of vulnerable children, and I accept that they were integrated by daily interaction with employees and volunteers of the Trust, however I do not find that there was a high level of control exercised by the Trust. Rather I observe that it was Mr and Mrs Christie who controlled and determined the level of assistance provided and when by the employees and volunteers of the Trust.

[86] Significantly I note that Mr and Mrs Christie were free to accept or decline employment opportunities, and they did so.

[87] In regard to industry practice it is clear that foster parents are not employees as evidenced by (i) the legislation and case law; (ii) the Oranga Tamariki framework; and (iii) the way in which foster parents currently operate across New Zealand

Payment in lieu of notice

[88] Clause 13.2 of the 2017 Agreement provided that either party could terminate the agreement by the giving of 56 days written notice.

[89] Mr and Mrs Christie received an ex gratia payment in lieu of notice upon the termination of their employment. I have considered whether or not this payment is evidence of an

employment relationship but find that, in light of all the hallmarks of the relationship, it is not sufficient evidence of an employment relationship but a practical step to ensure the on-going welfare of the children in the Family Home.

[90] As observed by Judge Travis in *McCulloch v Director General of Social Welfare*:

The Appellants undertook the foster parents role for the finest altruistic reasons but not in the expectation that they would receive remuneration in the form of wages or salary for providing a family environment for the children placed in the family home. They were therefore volunteers and were entitled to abandon the employment on proper notice. The notice requirement was no doubt intended for the protection of the children in their care.³

[91] Mr and Mrs Christie were engaged as House Parents at the Trust, an extremely valuable position as a means of providing essential nurturing to the vulnerable children and young people entrusted to their care. However I find that they undertook that role of House Parents on a voluntary and unremunerated basis.

[92] I determine that Mr and Mrs Christie were volunteers and not employees whilst engaged by the Trust.

Costs

[93] Costs are reserved. The parties are encouraged to agree costs between themselves. If they are not able to do so, the Respondent may lodge and serve a memorandum as to costs within 28 days of the date of this determination. The Applicant will have 14 days from the date of service to lodge a reply memorandum. No application for costs will be considered outside this time frame without prior leave.

[94] All submissions must include a breakdown of how and when the costs were incurred and be accompanied by supporting evidence.

Eleanor Robinson
Member of the Employment Relations Authority

³ *McCulloch v Director General of Social Welfare* AC 41/100, [2000] EmpC 105 at pgs 7 & 8