



Group Policy: Board Members Expenses and Allowances

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Approval Body	Board
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This policy is available, on request, in different languages and in other formats such as large print, audio format and braille as required.

1. Scope

- 1.1 This is a Group policy and therefore applies to all Board and Committee members of The RCH Group of companies. As at September 2019, The RCH Group consists of River Clyde Homes and its subsidiary, Home Fix Scotland Ltd.

2. Introduction

- 2.1 The RCH Group will meet reasonable expenses which Board members (including co-opted members) incur while carrying out duties on behalf of the Group and which are acceptable in terms of this policy. The purpose of the policy is to set out:

- the conditions for paying expenses
- the types of expenses/allowances which will be paid
- the rates at which expenses/allowances will be paid

- 2.2 In addition to payment of expenses, the Chairs of the RCH Group Board and the HFS Board receive an annual stipend for their services in line with the Group's Payments, Entitlements and Benefits Policy. Stipends are paid to the Chairs on a 4 weekly basis.

- 2.3 This policy should be read in conjunction with the following documents:

- RCH Group Payments, Entitlements and Benefits Policy
- RCH Group Code of Conduct
- RCH Group Code of Governance

3. Policy Statement and Responsibilities

- 3.1 Expenses will only be paid for actual expenses incurred. Receipts should be provided at all times, with the exception of mileage claims which should provide sufficient detail of journeys made to allow verification of the claim.

- 3.2 Expenses will be paid to facilitate:

- attendance at Board meetings or meetings of any sub-committee of which the person is a member
- undertaking other official business on behalf of the Group on the authority of the Board, or a sub-committee of the Board. This includes, for example, attendance at tenants' / public meetings, conferences, training events and seminars.

- 3.3 In any of the circumstances described in this policy, expenses will only be paid where alternative provision was not included or where the Board member cannot claim expenses from any other source (for example, expenses cannot be claimed for meals, accommodation, transport, etc. where these are already included in any attendance fee, or where they are provided free of charge).

Travel Expenses

- 3.4 The RCH Group will meet any travel expenses incurred by any member of the Board(s) while undertaking official business on behalf of the organisation or its subsidiary. Members are expected to use the most cost effective form of transport, unless there are specific reasons why an alternative form of transport had to be used.
- 3.5 Board members will be reimbursed for travel costs relating to attendance at Board/Committee Meetings, training events, tenant meetings, seminars and conferences and where the Board member is on official RCH Group business.
- 3.6 The RCH Group will meet any travel expenses incurred by any member of its Board(s) while undertaking official business on behalf of the Group. Members are expected to use the most cost effective form of transport, unless there are specific reasons why an alternative form of transport had to be used.
- 3.7 Board members will be reimbursed for travel costs relating to attendance at Board/Committee Meetings, training events, tenant meetings, seminars and conferences and where the Board member is on official RCH Group business.
- 3.8 Where Board members use public transport, i.e. trains or buses, they will be reimbursed for the actual costs incurred. All travel by public transport should be by standard class. Where possible, tickets should be booked well in advance to obtain cheaper fares. All claims should be accompanied by tickets or receipts.
- 3.9 The use of taxis should be limited to short journeys and/or where no other suitable transport is available. Receipts should be obtained for the fare and submitted with the expenses claim which can be found at Appendix 2.
- 3.10 The HMRC recommended mileage rate will be applied to Board members using their own vehicle. Board members will be responsible for ensuring that their motor insurance policy covers them whilst travelling on Board/Committee business. Any Board member claiming mileage costs will be responsible for informing HMRC where this applies.
- 3.11 Board members who use their own vehicle to convey fellow members to and from official business will be reimbursed at the recommended HMRC mileage rate.

- 3.12 Car parking fines and other motoring penalties incurred whilst travelling on RCH Group business will be the responsibility of the Board member.

Subsistence Expenses

- 3.13 In the event that Board Members are required to attend events and no meals are provided then expenses for meals and light refreshments will be reimbursed. Reasonable expenses would cover breakfast, lunch or two course evening meal with soft drinks, tea or coffee.
- 3.14 Where choice is available subsistence should be moderately priced.
- 3.15 Where accommodation costs are not covered in any other way, for example within a delegate fee, Board members will have their actual accommodation expenses paid, up to a reasonable limit, and will also provide the costs for breakfast, lunch and a main evening meal. Overnight accommodation will be arranged by the RCH Group on behalf of Board members. The RCH Group will not reimburse for any alcoholic beverages bought or consumed whilst away from home.
- 3.16 Board members may claim an allowance of £20.00 to be paid in advance when they are required to be away from home overnight. This payment is in addition to those made for expenses otherwise covered in this policy. The purpose of this allowance is to meet out-of-pocket expenses that may occur, such as the cost of buying newspapers, coffee/tea etc.

Child Minding and Carer Expenses

- 3.17 The costs incurred through having a child looked after or a dependant adult cared for while carrying out duties as a Board member will be met by the RCH Group providing that a receipt for the expenses incurred is provided and the person looking after the child or caring for the dependant adult is not a member of the Board member's household.
- 3.18 Childminding expenses will be paid for any child or stepchild of a Board member, or any child for whom the Board member is the legal guardian. The child must normally live with them, and be under the age of 16.
- 3.19 The level of payment made will be in accordance with the market rate for such activity taking into account the requirements of the child/dependant adult. Claims for care costs must be supported by a receipt for the costs incurred and submitted with the expenses claim which can be found at Appendix 1.

- 3.20 The payee is responsible for alerting the relevant income tax or benefits authority and making payments covering any tax liability resulting from the payment.

Loss of Earnings

- 3.21 Payment for loss of earnings for attendance at regular Board meetings will not normally be paid, unless circumstances are exceptional. The RCH Group will pay for loss of earnings where a Board Member is required to attend a meeting or event which is of significant importance and their attendance is crucial. In such a case the claim must be supported by a letter from the employer. Payments for loss of earnings will be in line with jury level expenses.

Making Expenses Claims

- 3.22 Claims for expenses should be made promptly and be submitted on the Expenses Claim Form, which will be provided by the RCH Group. The claim form and supporting receipts will be passed to the Group Services Governance & Executive Support Manager for authorisation. Expenses not supported with receipts may not be paid. Expenses payments can be made by cheque or by BACS transfer where bank details are provided.

4. Equality Impact Assessment

- 4.1 An EIA will be undertaken in respect of this policy.

5. Review

- 5.1 This policy will be reviewed in its entirety every 3 years, unless an earlier review is required due to changes in legal, regulatory or best practice requirements, or because monitoring and reporting reveals that a change in policy is required sooner.

Appendix 1

EXPENSES CLAIM FORM – RCH GROUP BOARD MEMBERS

CHILD CARE / CARE OF DEPENDANT ADULT

PLEASE TICK TO CONFIRM BOARD MEMBERSHIP:

I AM A MEMBER OF THE RIVER CLYDE HOMES BOARD

☐

I AM A MEMBER OF THE SUBSIDIARY COMPANY BOARD (HOME FIX SCOTLAND)

☐

I AM A MEMBER OF BOTH THE RIVER CLYDE HOMES AND THE SUBSIDIARY COMPANY BOARDS

☐

TO BE COMPLETED BY CARER

CARER'S NAME			
ADDRESS			
Name of person cared for		RELATIONSHIP TO CARER	
DATE OF CLAIM		DATE CARE PROVIDED	
NUMBER OF HOURS		HOURLY RATE	£
TOTAL AMOUNT DUE	£		
SIGNATURE			

TO BE COMPLETED BY BOARD MEMBER

NAME OF MEMBER			
<p>I confirm having paid the amount of £ _____ to the above named person who is not a member of my household. I necessarily incurred this expense for the purpose of enabling me to perform duties as a member of the Board within the RCH Group and that the amounts are strictly in accordance with the rates determined.</p> <p>This is the only claim which I have made/will make in respect of the expenses detailed above.</p>			
SIGNED		DATE	

AUTHORISED

AUTHORISED BY (PRINT NAME)			
SIGNATURE		DATE	

RECEIPT

RECEIVED FROM THE RCH GROUP THE AMOUNT OF -	£
DATE RECEIVED	
RECEIVED BY (PRINT NAME)	
RECEIVED BY (SIGNATURE)	

Appendix 2 – RCH GROUP -TO BE USED FOR ALL ITEMS OTHER THAN CHILDCARE OR CARE OF DEPENDANT ADULT.

N.B – Please provide receipts where available. The RCH Group is unable recover to VAT costs without valid receipts.

PLEASE TICK TO CONFIRM BOARD MEMBERSHIP:

I AM A MEMBER OF THE RIVER CLYDE HOMES BOARD

☐

I AM A MEMBER OF THE SUBSIDIARY COMPANY BOARD (HOME FIX SCOTLAND)

☐

I AM A MEMBER OF BOTH THE RIVER CLYDE HOMES AND THE SUBSIDIARY COMPANY BOARDS

☐

DATE	DETAILS OF CLAIM INCLUDING CAR REGISTRATION (WHERE RELEVANT)	NUMBER OF MILES	PASSENGER	OTHER TRAVEL COSTS	ACCOMMODATION	ALLOWANCE	OTHER	VAT	TOTAL
TOTALS									£
LESS CASH ADVANCES (IF APPLICABLE)							£		
GRAND TOTAL							£		

Claimant declaration – I declare that:

1. I have actually and necessarily incurred expenditure on travelling and subsistence for the purpose of enabling me to perform duties as a Board member within the RCH Group, that I have actually paid the fares and made the other payments, shown above, and that the amounts are in accordance with the rates determined.	Name	
	Signature	
2. I have actually and necessarily incurred additional expenditure, other than expense on account of travelling and subsistence, for the purpose of enabling me to perform approved duties as a member of the Board and that the amount of such loss and expense is not less than the sum claimed.	Date	
	Authorised Signature	
3. This is the only claim which I have made/will make in respect of the expenses detailed above.	Name & designation of authorised signature	
	Date	
Receipt Received from the RCH Group, the sum of £ Signed Date		