



RCH Group Policy: Expenses and Allowances

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Approval Body	Remuneration and Nominations Committee
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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 Staff, Board and Committee members of The RCH Group of companies. As at June 2025, the RCH Group consists of River Clyde Homes and its subsidiary, Home Fix Scotland Ltd.

2. Introduction

- 2.1 RCH Group will meet reasonable expenses which staff member incur while carrying out duties on behalf of the organisation and which are acceptable in terms of the 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
- the process for claiming payments

3. Policy Statement and Responsibilities

- 3.1 Expenses will only be paid for actual expenses incurred. Receipts are required to 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 the undertaking of official business on behalf of RCH Group and as authorised by RCH Group management. This includes, for example, attendance at conferences, training events and seminars or other out of office planned events.

- 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 member of staff 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).

- 3.4.1 Employee responsibilities are as follows:

- To follow this policy and accurately complete any expense claims. Submit to line manager within payroll cut-off dates.

- 3.4.2 Line manager responsibilities are as follows:

- Share the policy with all staff to ensure they are aware of this policy and adhere to it.

- Ensure that expenses are recorded accurately and submitted to payroll within agreed cut-off dates.

3.5 Travel Expenses

- 3.5.1 RCH Group will meet any travel expenses incurred by any staff members while undertaking official business on behalf of the organisation. Staff 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.
- 3.5.2 Staff members may be reimbursed for travel costs relating to attendance at training events, seminars and conferences and any other out of office planned events that the staff member is on official RCH Group business.
- 3.5.3 Where staff 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 electronic tickets or receipts attached to claim on HR system as failure to provide these will result in the claim being denied. Claims should be requested on HR system and authorised by your line manager.
- 3.5.4 The use of taxis should be limited to short journeys and/or where no other suitable transport is available and/or circumstances merit the use of a taxi. Receipts should be obtained for the fare as failure to provide these will result in the claim being denied. All claims should be submitted through the HR system and authorised by your line manager.
- 3.5.5 The HMRC recommended mileage rate will be applied to staff members from RCH Group using their own vehicles whilst undertaking business on behalf of the organisation. Staff members will be responsible for ensuring that their motor insurance policy covers them whilst travelling on RCH Group business and a copy of their insurance certificate must be uploaded to the HR system prior to any submission of expense claims. A copy of their driving licence and MOT certificate, if required, must be submitted to the line manager on an annual basis for them to upload to the HR system and verify.
- 3.5.6 RCH Group will not be held responsible for any potential claims made should a member of staff choose to use their car during the working day but do not hold specific business insurance. The staff member will bear the full cost of any claim made.
- 3.5.7 Car parking fines and other motoring penalties incurred whilst travelling on RCH Group business will be the responsibility of the staff member. If fines or penalties are sent to RCH Group and not paid by the employee, RCH Group will recover the full cost through a salary deduction via payroll.

3.6.1 Subsistence Expenses

3.6.2 Should staff members be required to attend events on official business on behalf of RCH Group and no meals are provided, expenses for meals and/or light refreshments will be reimbursed. Reasonable expenses would cover breakfast, lunch and/or a two-course evening meal with soft drinks, tea or coffee up to the maximum limit (inclusive of food and drinks) of a daily rate of up to £20.85 as follows:

- On duty up to a maximum of 12 hours + £20.85
- On duty up to a maximum of 11 hours 59 mins £12.76

3.6.3 Reimbursement of actual costs incurred (up to the maximum allowances as stated above) will only be payable on receipt of actual spend. Failure to provide these will result in the claim being denied. If any staff member wishes to spend more than the allowances as stated above, they will bear the cost of the additional expenditure. These allowances will be reviewed on an annual basis but there is no guarantee that they will be increased. RCH will not reimburse for any alcoholic beverages bought or consumed whilst away from home.

3.6.4 Where staff members are required to be away from home overnight on official business, RCH Group will pay for accommodation costs. Staff member shall use the subsistence allowances outlined in 3.6.2 for all other food and drinks.

3.7.1 Professional Subscriptions

3.7.2 RCH Group encourage the professional development and recognition of staff and where staff members are eligible to join professional bodies which are included on the HMRC's approved list, we will consider requests for reimbursement of the costs.

3.7.3 Where it is a requirement of the job role for staff to be a member of a professional body, their professional subscription fee will be reimbursed less tax which can be reclaimed by the employee through HMRC. Staff members are required to pay the fees and upload an electronic receipt. Claims should be made on the HR system and authorised by the line manager.

3.7.4 The staff member will be expected to share information gained through membership with colleagues as appropriate. A maximum of one professional membership subscription fee per person will be reimbursed. Where a qualification becomes a legal requirement for particular roles, this will be funded out with this policy.

3.8.1 Other Allowances

3.8.2 Other allowances payable by RCH Group are as follows:

- Standby and Callout Payments As determined in Normal Workday Hours

These allowances are subject to review on an annual basis but there is no requirement to increase the allowances.

- 3.8.3 RCH Group are not liable for associated costs for an employee working from home e.g., utilities bills and / or the cleaning of work uniforms. No allowance will be paid for these and it is the employee's responsibility to claim the relevant tax allowances for working from home and / or dry cleaning costs for uniform if they wish to do so.

3.9.1 Making Expense Claims

- 3.9.2 Claims for expenses should be made within 2 months of incurring the expenditure and should be submitted electronically on HR System. The claims and supporting receipts are required to be authorised by a relevant line manager. Expenses not supported with receipts will be subject to the appropriate rate of tax. Expense payments will be made by BACS transfer through payroll. There is no guarantee that expenses will be paid in the same month that they were incurred but Payroll will endeavour to do so providing they are received prior to payroll cut-off dates.

4. Equality Impact Assessment

- 4.1 The RCH Group will apply this policy fairly and consistently. In implementing this policy, we will not directly or indirectly discriminate against any person or group of people because of their race, religion or belief, gender, disability, age, sexual orientation, or any other grounds. Our commitment to equality and fairness will apply irrespective of factors such as age, disability, gender reassignment, marital or civil partnership status, pregnancy or maternity, race, religion or belief, sex, sexual orientation, or other personal attributes.

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.