



Rural Stirling

Housing Association



Quality property
management services

GROUP BOARD AND STAFF EXPENSES POLICY

Rural Stirling Housing Association, Registered as a Scottish Charity No. SC037849 Venachar Limited, Incorporated under the Companies Act (Company Number SC447415) Registered Office: Stirling Road, Doune, FK16 6AA	
Policy Name	Group Board and Staff Expenses Policy
Policy Category	Governance / Corporate
Date Policy Reviewed	8 December 2022
Review Period	3 years
Next Review Due	November 2025
Equality Impact Assessment	Yes

1.0 Purpose

1.1 This policy has been developed to give guidance on the types of expenses that Group Board members and staff can claim and the rates at which they should be paid. Under the terms of the Group Entitlements, Payments and Benefits Policy approved by the Scottish Housing Regulator (SHR) all payments to Governing Body members for out-of-pocket expenses and reimbursement of travel costs are always permitted and do not need to be declared, provided that claims are made in accordance with this Group Board and Staff Members Expenses Policy and the Schedule of Delegation.

1.2 We will meet reasonable expenses, which Board Members (including co-opted members) and staff incur while carrying out duties on behalf of the organisation, 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.
- The procedure for claiming payments.

2.0 Scope

2.1 The Association recognises that Group Board of Management members and staff will incur certain expenses in the course of performing their duties and role as Board Members.

2.2 The Association aims to recruit and retain a Board membership that is representative of the whole community. We aim, where possible, to remove obstacles to participation in the Board that might arise from factors such as:

- Income
- Geographical location
- Disability
- Family circumstances and responsibilities.

2.3 We will undertake to reimburse any reasonable incurred expenses in line with this policy statement.

3.0 Equality & Diversity Statement (Group Statement)

3.1 We will ensure that this policy is applied 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.

This policy and any other Rural Stirling Group (RSG) publication is available in other formats e.g., other languages, Braille, large print, audio.

4.0 SHR Regulatory Standards

4.1 The SHR's regulatory framework sets out Regulatory Standards of Governance and Financial Management to be achieved by all Registered Social Landlords (RSLs). The Board accepts that it is responsible for ensuring that the Association complies with these standards. The standards of direct relevance to this policy are noted below:

- Standard 2 – The RSL is open about and accountable for what it does. It understands and takes account of the needs and priorities of its tenants, service users and stakeholders. And its primary focus is the sustainable achievement of these priorities
- Standard 3 – The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay
- Standard 5 – The RSL conducts its affairs with honesty and integrity

5.0 Relevant Legislation

5.1 There is no specific legislation directly relating to this policy. Contractual obligations of RSHA as employer are identified in the EVH Terms and Conditions. Payments and benefits must also be in line with statutory guidance.

6 Conditions for Paying Expenses

6.1 Expenses will only be paid:

- For actual expenses up to maximum amounts where specified, (with a receipt/other evidence, to substantiate claim)
- To attend Board of Management meetings or meetings of a Sub-Committee/Working Group of which the person is a member.
- When undertaking other official business on behalf of the Association. This includes Group Board Members and staff mileage/expenses incurred while carrying out duties and attendance at conferences, training events and seminars.

7. Eligible Expenses

7.1 In any of the circumstances described in Section 3 of this policy, expenses will only be paid for the following and where alternative provision was not included (e.g. 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).

7.2 **Travel Costs:** We will meet any travel expenses incurred by any Group Board of Management member/staff while undertaking official business on behalf of the organisation. Members/staff are expected to use the most cost effective form of transport unless there are specific reasons why an alternative had to be used, such as

issues of safety, inaccessibility where a member is frail or disabled, or where the times of departure or arrival are not suitable. Under the terms of this policy this includes:

- Standard class fares on public transport (rail, bus, air or ferry) Group Board and staff members are expected to make every effort to make the most economic travel arrangements in connection with the fulfilment of their duties. In cases of long-distance travel, train is our preferred method of transport – not only is this generally more cost effective and environmentally friendly, but it is significantly safer than driving long distances.
- Taxi fares
- Bridge tolls or car parking fees (fines for breaching parking regulations are not included)
- Car allowance (all engine capacities) Governing Body members will be responsible for ensuring that their motor insurance policy covers them whilst travelling on Board/Committee business. Any Governing Body member claiming mileage costs will be responsible for informing HMRC where this applies.
- Passenger allowance for each passenger (Governing Body members who use their own vehicle to convey fellow members to and from meetings and events will be reimbursed at the recommended Employers in Voluntary Housing (EVH) mileage rate)
- Motorcycle allowance (all engine capacities)
- Cycle allowance

7.3 As the Association are full members of EVH, the above expenses incurred will be reimbursed in line with agreed rates outlined in the Employers in Voluntary Housing (EVH) Terms and Conditions of Service. Current EVH rates are available on request. .

7.4 **Subsistence Allowance:** No subsistence allowance will be awarded when meals are provided as part of the seminar, training or conference.

A day subsistence allowance may be claimed by an employee or Board Member who is required to be on approved official duty for more than 10 hours in any one day. Subsistence Allowance will be reimbursed in line with agreed EVH rates.

7.5 **Accommodation:** Accommodation at conferences, seminars etc. will normally be booked by staff in advance of Group Board Members/staff attending the event. Where accommodation costs are not covered in any other way e.g. within a delegate fee, Group Board Members/staff will have their actual accommodation costs paid in advance.

Costs must comply with the Association's Entitlement, Payment and Benefits Policy.

Claims for costs that exceed these limits will only be paid at the discretion of the Chair, who will take account of any extenuating circumstances.

7.6 **Child Care:** The costs incurred through having to have a child looked after while carrying out duties as a Board Member will be met by the Association providing that the person

minding the child is not a member of the Board Member's household e.g. a spouse or co-habitee. Registered child care costs will be reimbursed on the basis of actual costs subject to a receipt/invoice. Non registered child care costs will be reimbursed on the basis of actual costs not exceeding the minimum wage <https://www.gov.uk/national-minimum-wage-rates>

Childminding expenses will be paid for any child, stepchild or foster child 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. The rate will be applied irrespective of the number of children in the household. (i.e. rate is hourly and not per child)

We may ask for documentary evidence of a child's age, or proof of legal guardianship before paying expenses.

Child care costs cannot be claimed where cheaper or free alternatives were available e.g. a crèche was provided.

- 7.7 **Care of Other Dependent Relatives:** Group Board Members can also claim expenses incurred through having other dependent relatives cared for while carrying out duties as a Board Member, providing that they can produce a receipt for expenses incurred and the person caring for the dependent is not a member of the Board Member's household e.g. a spouse or co-habitee. We may ask for documentary evidence of the relationship of the dependent to the Board Member and any legal duty of care, e.g. payment of a relevant Social Security benefit, Social Work payments etc before paying expenses. The same rates will apply as for child care.

8 Loss of Earnings

- 8.1 We will reimburse a Group Board Member for any loss of earnings or annual leave entitlement in line with SHR guidelines:

- The payment is not being made in respect to a routine meeting.
- The meeting or event could not have reasonably been held at an alternative time.
- The attendance of the Board Member was required.
- Another Board Member who would not lose earnings could either not attend in their place, or it would not have been appropriate for them to attend in their place e.g. where the Chairperson should attend.

The claim must be submitted with an official letter from their employer confirming that earnings have been lost or annual leave entitlement used, on which date and the amount or value involved.

We will pay loss of earnings or annual leave entitlement up to a maximum amount in line with jury level expenses <https://www.scotcourts.gov.uk/coming-to-court/jurors/expenses-for-jury-service>

Loss of earnings will not be paid to those Group Board Members who are self-employed.

9 Representation on Other Organisations

9.1 Group Board of Management Members may be asked to represent the association on other organisations. Payment of expenses will be in line with all conditions referred to in this policy. Where the Group Board Member is representing another organisation e.g. as a member of a neighbourhood forum, tenants association etc, all expenses paid to Group Board Members must be reimbursed by that organisation and not by Rural Stirling Housing Association.

10 Claiming Expenses

10.1 Group Board Members

Claims should only be made for expenses that are allowed for within this policy. Members should complete the standard Out of Pocket Expenses Claim Form attaching the relevant receipts (Appendix 1). Claims will be authorised in accordance with the Schedule of Delegation. Payments will be made to Members by Bank Transfer.

10.2 Members of Staff

Members of staff should complete the standard Out of Pocket Expenses Claim Form (Appendix 2) attaching the relevant receipts. This form should be approved by the appropriate Line Manager/Senior Officer in line with the Schedule of Delegation.

10.3 Expenses should be submitted to the Finance and Corporate Services team on a monthly basis. Claims should be submitted within the financial year that they relate. Claims submitted out with the financial year that they relate may be withheld. Final decision on payment will rest with the Director of Finance and Corporate Services. Expenses will be paid directly into the employee's bank account. Any potential personal tax liabilities arising from the payment of expenses will be the responsibility of the individual staff member.

11.0 Related Documents.

11.1 This policy relates to the following documents:

- EVH Terms and Conditions of Service
- Entitlements Payments and Benefits Policy
- Schedule of Delegation

12.0 Review

- 12.1 We will review and update this policy every 3 years. More regular reviews will be considered where, for example, there is a need to respond to new legislation/policy or regulatory guidance.

Appendix 2 – Out of Pocket Expenses Claim Form

RURAL STIRLING HOUSING ASSOCIATION

STAFF MEMBER OUT OF POCKET EXPENSES

NAME:



DATE	DETAIL	RECEIPT?	COST	R OR V?
TOTAL			£0.00	

R = Rural Stirling Housing Association
 V = Venachar Limited

Claimant's signature: _____

Date: _____

Authorised by: _____

Date: _____

Processed by: _____

Date: _____

Appendix 2: Staff Travel Expenses Claim Forms



RURAL STIRLING HOUSING ASSOCIATION

TRAVEL EXPENSES FORM

NAME:

DATE	DETAIL	NO. OF MILES	@ £0.45	RAIL/BUS FARE	PARKING	OTHER TRAVEL	SUBSISTENCE	TOTAL CLAIM
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
			£0.00					£0.00
TOTALS		0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

R = Rural Stirling Housing Association

V = Venachar Limited

Claimant's signature: _____ Date: _____

Authorised by: _____ Date: _____

Processed by: _____ Date: _____

