



Board and Staff Expenses Group Policy

Approved: October 2023
V.08 (Code: Gen 02)

Shettleston Housing Group

Shettleston Housing Group (SHG) comprises:

Parent

Shettleston Housing Association Limited (SHA)

- Registered Scottish Charity, No. SC036687
- Registered with the Scottish Housing Regulator under the Housing (Scotland) Act 2010, No. 183
- Registered under the Co-operative and Community Benefits Act 2014, Registered No. SP1884RS
- Property Factor Registered No. PF000226
- Authorised by the Financial Conduct Authority, No. FRN730115

Subsidiary Companies

Upkeep Shettleston Community Enterprise Limited (Upkeep)

- Company Registration No. SC277511 (Scotland)

East End Housing Development Company Limited (EEHDC)

- Company Registration No. SC293302 (Scotland)

Our Vision, Mission Statement and Values

Vision Statement

'Thriving and prosperous local communities where all residents enjoy great homes and services, an attractive physical environment, and good life chances.'

This statement is the foundation for SHG's commitment to its residents and the communities they live in.

This commitment is also demonstrated in SHG's values which were agreed following discussions with the Management Board and Staff. These values are fundamental to how we carry out our day-to-day activities.

Our values are:

- ♦ **Customer service**
- ♦ **Teamwork**
- ♦ **Make a difference in the community**
- ♦ **Fairness**

Equality & Diversity Statement

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/faith, gender, disability, age, sexual orientation or any other grounds. Our commitment to equal opportunities and fairness will apply irrespective of factors such as age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation, or other personal attributes.

This policy and any other SHG publications is available in other formats e.g. other languages, Braille, large print, audio.

Board Member and Staff Expenses

THE PURPOSE

This Policy sets out the framework within which the Shettleston Housing Group (SHG) makes payments to Board members, as individuals, to cover costs incurred by them in the execution of their responsibilities as members of the Association's governing body. The Policy also sets out how Shettleston Housing Group Staff can claim expenses whilst undertaking Association business.

1. Introduction

- 1.1 Shettleston Housing Group (SHG) understands that on occasion staff and Board Members may incur expenses whilst carrying out their duties that require to be reimbursed.
- 1.2 The Association wishes to ensure that nobody is excluded from playing a full part as a Board member because of their income or responsibility for caring for dependents. The Association will therefore meet expenses which Board members (including co-opted members and sub-committee members) incur while carrying out duties on behalf of the Association and which are reasonable within the terms of this policy.
- 1.3 The payment of expenses to employees is covered within, "Terms and Conditions of Employment", which form part of employees' contracts of employment.
- 1.4 This policy sets out the expectations and procedure for SHG reimbursing work related expenses.
- 1.5 We will undertake to reimburse any reasonable incurred expenses in line with this policy.

2. Purpose of the Policy

- 2.1 This policy has been developed to give guidance on the types of expenses that Board and staff members can claim and the rates at which they should be paid. Under the terms of the 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.

3. Conditions for Paying Expenses

3.1 Expenses will only be paid:

- To enable Board members to attend Board meetings or meetings of a Sub-Committee of which the person is a member.

- When undertaking other official business on behalf of the Association on the authority of the Board. This includes attendance at Conferences, training events, and seminars.
- For staff to attend all relevant business on behalf of the Association including conferences and seminars as described above.
- For actual expenses up to maximum amounts where specified, (with a receipt/other evidence to substantiate claims.)

4. Travel Expenses

- 4.1** Board and staff members are expected to use the most cost effective form of transport unless there are specific reasons why an alternative has to be used, such as for issues of safety, inaccessibility, where a member is frail or disabled, or where the time of departure or arrival are not suitable, etc.
- 4.2** The Association will meet any travel expenses incurred by any member of the Board or staff member providing they fall within the conditions for paying expenses as set out above. Under the terms of this policy, this includes:
- Standard class rail fares or equivalent public transport costs incurred by members on Association business. Such business will include attendance at all meetings, including Board meetings, conferences and training events.
 - Taxi fares will only be accepted for payment if they are used for local business i.e. journeys of less than 10 miles. Where possible, arrangements should be made to share taxis. Where the individual cost is equal to or less than the equivalent rail or bus fare then taxi journeys in excess of 10 miles by groups of persons are eligible for repayment.
 - A car mileage allowance for both Board and staff where the car is used on Association business as described above. The allowance paid shall be identical to those published annually by Employers in Voluntary Housing for staff expenses. Current EVH rates are available on request.
 - Bridge tolls and car park fees may be claimed as expenses. Fines for breaching parking regulations and speed limits cannot be claimed.
- 4.3** It is expected that where it is necessary for a car to be used on Association business, every effort should be made for journeys to be shared if more than one Board member is travelling to the same conference or training event.

5. Accommodation/Meals/Allowances

- 5.1** Reasonable expenses will be paid for overnight accommodation, unless otherwise provided for. Such accommodation will only be paid for where it is incurred on agreed Association business. Wherever possible, the Association will book accommodation for Board members and will arrange for invoices to be sent direct to the Association for payment. This will prevent Board members being out of pocket and having to make a subsequent claim for expenses.

- 5.2** Where this is not possible, the Board Member will agree the accommodation and costs with the Finance & Corporate Services Director in advance and pay the cost directly but ensuring a receipt. This will then be claimed back from SHG using the claim form accompanied by the receipt.
- 5.3** Lunch and dinner costs will be paid, unless otherwise provided, as per the subsistence allowances stated in Employers in Voluntary Housing Conditions of Service.
- 5.4** Where a Board member is required to stay overnight on duly authorised Association business (eg attending a residential conference), an allowance of £25.00 per night will be paid. This allowance will be reviewed from time to time and adjusted in line with inflation, to ensure that it remains reasonable. **Subsistence can only be paid when meals are not provided as part of the seminar or training event.**

6. Childcare Costs

- 6.1** To fulfil the duties expected of Board Members and to ensure a representative balance of skills and experience on the Board of Management and Subsidiary Boards, SHG will meet reasonable expenses for child minding or carers' costs.
- 6.2** The costs of having a child looked after while carrying out duties as a Board member may be met by the Association. This includes attending meetings of the Board and its sub-committees.
- 6.3** To comply with the law on caring for children in return for payment, the person looking after the child should be:
- A registered childminder, or
 - A close relative of the child, or
 - If neither of the above, the care must be provided in the child's own home.
- 6.4** To claim expenses for childminding costs, Board members should:
- Provide a receipt or invoice for expenses incurred, and
 - Confirm that the person minding the child is not a member of their household.
- 6.5** Childminding expenses will be paid for any child or step child of a Board member, or any child for whom the Board member is the legal guardian. The child must normally live with the Board member, and be under the age of 16.
- 6.4** Childminding costs will be paid on the basis of an invoice provided by the childminder, if they are a registered childminder. If a registered childminder has not been used, the Association will base payments on the actual costs paid by the Board member, up to a maximum equivalent to the Living Wage per hour (as set out by the Scottish Government) for one child and an additional sum equivalent to no more than 50% of the Living Wage for each subsequent child.

- 6.5** A maximum of 8 hours child care costs may be claimed for any 24 hour period. Child care costs cannot be claimed where cheaper or free alternatives were available.

7. Care of Other Dependent Relatives

- 7.1** Board members may claim expenses for arranging care for other dependent relatives, who form part of the member's household, while they are carrying out their duties (including attending meetings of the Board and its sub-committees).
- 7.2** Expenses can only be paid where there is clear evidence of a need for such care to be provided.
- 7.3** Members are required to:
- Provide a receipt for expenses incurred
 - Confirm that the person caring for the dependent is not a member of the Board member's household.
- 7.4** The same rates will apply as for childcare (see section 6 above), with the same maximum amount payable during a 24 hour period.

8. Unforeseen Costs

- 8.1** Where a Board member incurs unforeseen costs which are a direct result of his or her attendance at events on behalf of the Association, such costs may be reimbursed if appropriate receipts are provided and on the approval of the Association's Chairperson and Chief Executive Officer (CEO). Costs resulting from wilful negligence or behaviour which is likely to bring the Association into disrepute will not be eligible for reimbursement.

9. Loss of Earnings

- 9.1** SHG will reimburse a Board member for any loss of earnings or annual leave entitlement in line with SHR guidelines:
- The payment is not being made in respect of 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 and authorised by the Board.
 - 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 claimant must submit an official letter from the employer confirming that earnings have been lost or annual leave entitlement used, together with details of the date and the amount or value involved.

SHG will pay up to a maximum equivalent to the amount payable to jurors for loss of earnings under guidance published by the Scottish Court Service <https://www.scotcourts.gov.uk/coming-to-court/jurors/expenses-for-jury-service>

These are not standard allowances - the amount claimed must be based on the earnings actually lost, as certified by the Board member's employer up to the maximum applicable to jurors.

Compensation for loss of earnings will not be paid to those Board members who are self-employed, unless the member concerned can demonstrate that their self-employment relates to specifically contracted hours.

The Association will not make payments for loss of earnings outside the criteria described above.

10. Claiming Expenses

10.1 Board Members

Claims should be made only for expenses which are outlined within this policy. All expenses must be claimed by completing an expenses claim form in advance of or subsequent to the Association business relating to each claim. The claim must then be authorised by the Chief Executive Officer (CEO), or in their absence by the Director of Finance & Corporate Services.

10.2 Members of Staff

Members of staff should complete the standard Staff Expenses Claim Form attaching the relevant receipts. This form should be approved by the appropriate Line Manager.

The CEO's expenses claims must be authorised by the Chairperson.

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 Finance and Corporate Services Director. Expenses will be paid directly into the person's bank account. Any potential personal tax liabilities arising from the payment of expenses will be the responsibility of the individual staff member.

10.4 Payment will be made into the individual's bank account. Receipts must be provided for all expenses claimed, unless the costs being claimed relate to subsistence allowances, overnight allowances or mileage costs.

11. Other Related Documents

11.1 EVH Terms and Conditions of Service

11.2 Payments and Benefits Policy

12. Review

12.1 This policy will be subject to a review every three years, or sooner in the event of any materially significant legislative or regulatory developments.