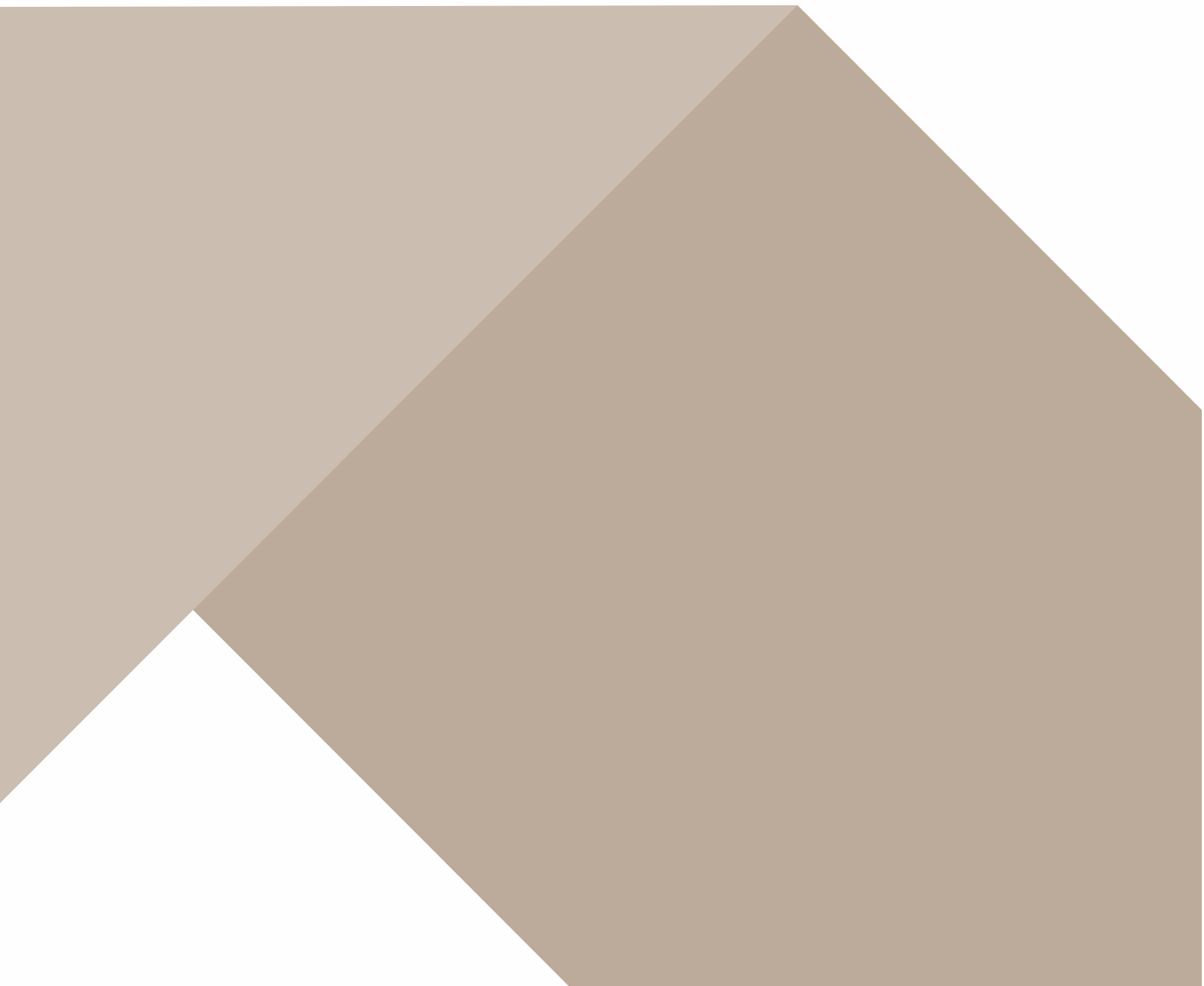


Governing Body Member Expenses and Allowances Policy

December 2023



We can produce information on request in large print, Braille, tape and on disk. It is also available in other languages. If you need information in any of these formats please contact us on Freephone 0800 479 7979.

如果你向我們提出要求，我們可以為你提供本資訊的其他語言的版本，或者是盲文或磁帶。如果你需要本資訊的任何一種這些版式的版本，請聯繫我們，電話號碼是 0800 479 7979。

Si vous nous le demandez, nous pouvons vous remettre ces informations en d'autres langues, en braille ou sur cassette. Si vous souhaitez que ces informations vous soient fournies sous l'un de ces formats, contactez-nous en composant le 0800 479 7979.

چنانچه مایل باشید می‌توانید این مطالب را به فارسی یا زبان‌های دیگر و همچنین بریل و یا بر روی نوار کاست دریافت دارید. در صورت نیاز خواهشمندیم با شماره تلفن 0800 479 7979 با ما تماس بگیرید.

ਜੇ ਤੁਸੀਂ ਸਾਨੂੰ ਬੇਨਤੀ ਕਰੋ ਤਾਂ ਅਸੀਂ ਤੁਹਾਨੂੰ ਇਹ ਜਾਣਕਾਰੀ ਹੋਰ ਭਾਸ਼ਾਵਾਂ, ਬ੍ਰੇਲ (ਨੋਤ੍ਰਹੀਣਾ ਲਈ ਭਾਸ਼ਾ) ਵਿੱਚ, ਜਾਂ ਟੇਪ ਉੱਪਰ ਦੇ ਸਕਦੇ ਹਾਂ। ਜੇ ਤੁਹਾਨੂੰ ਇਨ੍ਹਾਂ ਵਿੱਚੋਂ ਕਿਸੇ ਰੂਪ ਵਿੱਚ ਚਾਹੀਦੀ ਹੋਵੇ, ਤਾਂ ਕਿਰਪਾ ਕਰਕੇ ਸਾਡੇ ਨਾਲ 0800 479 7979 ਨੰਬਰ ਤੇ ਸੰਪਰਕ ਕਰੋ।

Na Pana/Pani życzenie możemy zapewnić te informacje w innych językach, alfabetem Braille'a lub na kasecie. Jeśli chciał(a)by Pan(i) uzyskać te informacje w którejś z tych form, prosimy skontaktować się z nami pod numerem telefonu 0800 479 7979.

Haddii aad na weydiisato waxaanu warbixintan kugu siin karaa iyadoo ku qoran luuqad kale, farta ay dadka indhaha la' akhriyaan ama cajalad ku duuban. Haddii aad jeclaan lahayd in warbixintan lagugu siiyo mid ka mid ah qaababkaas, fadlan nagala soo xidhiidh telefoonka 0800 479 7979.

По вашей просьбе данная информация может быть предоставлена на других языках, шрифтом Брайля или в аудиозаписи. Если вам требуется информация в одном из этих форматов, позвоните нам по номеру 0800 479 7979.

Approval body	<i>Wheatley Housing Group Board</i>
Date of approval	<i>20 December 2023</i>
Review Year	<i>2026</i>
Customer engagement required	<i>No</i>
Trade union engagement required	<i>No</i>
Equality Impact Assessment	<i>No</i>

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1. Introduction

- 1.1 Wheatley Housing Group Limited is a Registered Social Landlord (RSL) and the parent in a group structure which comprises registered and unregistered subsidiaries. This group policy sets out the rules and guiding principles around expenses incurred by governing body members. It extends to the parent company, Wheatley Housing Group Limited, and each of its subsidiaries (the Group).
- 1.2 Reference in this Policy to a 'governing body member' refers to an individual who is appointed to any Board or Committee within the Group and includes co-optees. For the purpose of this policy, it also includes members of our advisory groups.
- 1.3 The purpose of this Policy is to set out the conditions for paying expenses, the types of expenses that will be paid, and the rates at which expenses or allowances will be paid. In determining the rates for expenses contained in this Policy, we have taken account of the expenses provided in similar organisations.

2. Policy statement

- 2.1 Our governing body members undertake a vital function in the Group's governance and we do not expect them to incur any personal costs in doing so. We will reimburse our governing body members for reasonable and out of pocket expenses incurred in carrying out their role or any duties on behalf of the Group.
- 2.2 What is considered to be a 'reasonable' expense shall take account of an individual governing body member's situation and circumstances and will be determined on a case-by-case basis. Governing body members should seek advice from the Company Secretary or Director of Governance if they are in any doubt or require clarification as to whether an expense is reasonable.
- 2.3 Where governing board members are attending any meeting of an outside body, other than as an official representative of the Group, they must claim any expenses from that body. Governing body members are advised to confirm in advance with any such body that it will meet those expenses.
- 2.4 The remaining sections of this policy set out the expenses that we will pay.
- 2.5 The Group is subject to the terms of the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (the EIRs). These provide individuals with the right of access to any information held by the Group, including this policy. All expenses claims will be subject to public disclosure in line with the Group's publication scheme, which involves publishing information relating to the expenses information and allowances pay of senior staff and governing body members. Further information may also be put into the public domain subject to the Group responding to a relevant request made under FOISA.

- 2.6 Publication of this Policy would not engage the General Data Protection Regulation or the Data Protection Act 2018 (the Data Protection Legislation) as it does not concern data relating to a particular individual. Where a request is made under FOISA or the EIRs for information which is personal data, this may be disclosed if the disclosure would not contravene any of the data protection principles within the Data Protection Legislation. The Group is fully committed to the aims of FOISA and the EIRs and will make every effort to meet its obligations. Information will only be withheld where FOISA or EIRs expressly permits it.
- 2.7 For more information, please see the Group's Data Protection policy or the Group's Freedom of Information policy which can be requested from the Company Secretary or found on our website.

3. Travel

- 3.1 The Group will cover the cost of reasonable travel expenses incurred by governing body members, such as attendance at meetings. Governing body members are expected to use the most cost effective and efficient form of transport available, taking into account journey time as well as monetary costs.
- 3.2 As a matter of course, governing body members should seek to use public transport as a first option where it is the most cost-effective option, their departure point and the meeting venue are on a main public transport route and there is a sufficient frequency of services. It is recognised that public transport may not always be the most suitable form of transport due to health-related issues, significant documents requiring to be transported, the amount of travel time that would be incurred or the times of meetings or events and, where this is the case, we will cover reasonable cost incurred via alternative forms of travel.
- 3.3 In the absence of suitable or appropriate public transport, governing body members may use their own vehicle or a taxi to ensure that travelling time is minimised and that personal security is maximised. It is the responsibility of the Board member to ensure that they have the adequate car insurance to cover them for company business and members may be asked to provide a valid insurance certificate for verification.
- 3.4 We wish to ensure that we maximise value for money by using corporate taxi accounts and avoid governing body members being out of pocket for fares. Therefore, where a governing body member intends to travel on business by taxi in a geographic area where we have a corporate taxi account he/she should contact the Group Governance Team, to advise of any transport requirements. The Group Governance Team will make arrangements for a taxi to collect the governing body member at the place and time required and for the cost of the journey to be billed directly to us.

- 3.5 The mileage rates for travel by private vehicle shall be paid at the HMRC recommended mileage rates set out below. Expenses claims for travel by private vehicle must show individual mileages for each separate journey.

Motor mileage rate	45p per mile for the first 10,000 miles 25p per mile for each subsequent mile
Motorcycle allowance	24p per mile
Pedal cycle allowance	20p per mile

- 3.6 Car parking fees and tolls necessarily incurred will be reimbursed upon satisfactory completion of the expenses claim form and production of receipts. Parking fines and penalties are not eligible.
- 3.7 Any long-distance travel arrangements will ordinarily be made directly by the Group Governance Team to avoid the need for governing body members to be out of pocket. Rail tickets purchased will be in standard class at all times unless a higher class of ticket can be purchased at a similar price and/or it is approved by the Chair. Air travel will be booked in economy class at all times.

4. Meals, subsistence and incidentals

- 4.1 Governing body members are entitled to claim reimbursement for breakfast, lunch and evening meals up to a reasonable amount. 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 at a meeting, subject to any special dietary requirements. The following values are a guide for what will be considered reasonable:

Breakfast	£15.00
Lunch	£20.00
Dinner	£35.00

- 4.2 Where a governing body member incurs an expense providing hospitality on behalf of the Group the claim shall be subject to agreement by the Chair of the Board on which the claimant is a governing body member. Any hospitality provided must meet the principles of the Group Policy on Payments, Benefits, Gifts and Hospitality.

5. Accommodation

- 5.1 Any overnight accommodation required to facilitate attendance at events, seminars or meetings should be booked and paid for by us in advance of the event. Where such accommodation is required, the Group Governance Team shall make the necessary booking arrangements.

6. Childcare

- 6.1 Governing body members may claim reimbursement of actual expenses incurred for childminding while carrying out official business provided that they present an official signed and dated receipt for the expense incurred and the childminder is not a member of the household. Where the childminder is not registered, we will only be able to pay expenses at an hourly rate up to the maximum of the standard minimum wage per child.

7. Carer costs

- 7.1 Governing body members who incur additional expenses through having dependants cared for while they carry out their duties as a member (including attending meetings), may also claim reimbursement of actual additional expenses incurred, provided that they present an official signed and dated receipt for the expense incurred and the person caring for the dependant is not a member of the household.

8. Loss of earnings

- 8.1 Other than where a governing body member receives a fee for the provision of their services under our remuneration policy, we will reimburse members for any loss of earnings incurred through required attendance at non-scheduled meetings and events arising from their duties as a member. We will make every effort to hold meetings at a time where earnings will not be lost.
- 8.2 Claims for loss of earnings can be made for the actual amount lost each day, up to the following limits:

Per hour	£10.42
Maximum per day	£72.94

- 8.3 The claimant must submit an official letter from their employer confirming that earnings have been lost and noting the date and the amount or value involved.
- 8.4 Where an employed member is required to take their own annual leave to attend business, they can be reimbursed at the rates noted at para 8.2 providing a letter has been provided from the member's employer confirming annual leave has been taken.

9. General allowance – tenant governing body members

- 9.1 We recognise that tenant governing body members specifically are asked from time to time to act in an ambassadorial role on behalf of the entity of which they are a governing body member. This role is beyond their core duty as a Board member.
- 9.2 Undertaking this ambassadorial role can often lead to governing body members having to incur costs to perform those ambassadorial duties which

they would not incur were they not a tenant governing body member. Examples of such duties are where they have to attend events with specific dress codes, give speeches, judge and/or present awards on behalf of the entity of which they are a tenant Board member.

- 9.3 Where a tenant governing body member undertakes such duties, they shall be entitled to a flat allowance of £75 on each occasion. The agreement that a tenant governing body member shall be eligible for this allowance shall be at the absolute discretion of the relevant Board Chair, on the advice of the Company Secretary or Director of Governance.
- 9.4 For the avoidance of doubt the allowance will not be payable for core governing body member duties such as attending Board meetings, Committee meetings or routine attendance at conferences.

10. Miscellaneous

- 10.1 Governing body members may also be reimbursed for:
- phone calls made on our business on production of an itemised phone bill;
 - postage and stationery costs; and
 - all reasonable expenses incurred while attending events on our behalf on provision of a dated till receipt.
- 10.2 Any expenses not covered within the specific categories of this Policy will be considered on an individual case-by-case basis, provided they have been incurred in the execution of Board duties and can be supported by documentary evidence.

11. Processing of expenses claims

- 11.1 Claims must be made on the official expenses claim form. Formal evidence of expenses includes official signed and dated receipts or invoices and must be provided for all expenses claimed. Claims should normally be made within one month of incurring the expense and should ideally be made within the tax year in which they are incurred, to allow individuals to make appropriate returns to HM Revenue and Customs.
- 11.2 All expenses claims should be passed to the Group Governance Team which will co-ordinate the checking and signing of the forms.
- 11.3 Where governing body members are attending conferences or are required to undertake an overnight stay whilst representing us they may request to have their expenses provided in advance. Governing body members should provide the Group Governance Team with notice when they wish to receive an advance of expenses. Governing body members will be required to provide till receipts on their return and repay any balance greater than the till receipts provided.

12. HM Revenue and Customs (HMRC) Compliance

- 12.1 Any potential personal tax liability arising from the payment of expenses will be the responsibility of the individual claimant.

13. Equal Opportunities Statement

- 13.1 This policy has been designed with inclusivity in mind to help encourage involvement from all groups and help tackle barriers some groups may face in joining our governing bodies by covering expenses including for travel, childcare and caring costs. This promotes fairness and equality so to ensure that no individual or group is disadvantaged in regard to expenses incurred through involvement with our governing bodies.

14. Relationship to other policies

This Policy should be read in conjunction with the following documents:

- Group FOI Policy;
- Group Data Protection Policy; and
- Group Policy on Payments, Benefits, Gifts and Hospitality