



Doing it the right way: Board & Committee Member Expenses

Procedure

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Relevant to	Board/ Committee Members	
Author	Megan Hume	Job Title: Governance Business Partner
Approved by	Charlotte Burnham	
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Related Policy	N/A See Home Group Governance Framework and Governance Standards	
Related Supporting Documents	Related corporate governance resources can be found HERE	
Distribution	Internal: All Home Group Board and Committee Members External: Available on request to policy team and with agreement of document owner	
Key search terms	Expenses; board members; committee members; corporate governance	

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This document must be followed in order to fully comply with Home Group policies.

This document should not be shared externally without permission from the document owner.

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Introduction

Home Group pays expenses to members of the Home Board and its committees to meet the costs they incur in carrying out their duties. This procedure sets out the expenses that may be reimbursed to Home Board/committee members in connection with their role.

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Areas for Reimbursement

The following areas are those in which Home Group will reimburse your expenses. **A summary is attached at Appendix I.**

2.7 *Child Care*

Home Group will cover the actual cost of your child care arrangements, including travel time.

Please note that claiming care costs could affect your benefits if you are claiming or your tax status if you are a tax payer.

2.2 *Care arrangements for elderly or dependent relative(s)*

Home Group will reimburse costs in similar circumstances to childcare. If you are in receipt of a carer's allowance we recommend that you check with your benefits advisor as to whether your allowance would be affected.

2.3 *Travel*

Home Group will cover actual and reasonable travel costs incurred in connection with your role as a Board/committee member. In this context, Board and committee 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.

If you would prefer, Home Group colleagues will book accommodation in advance on your behalf, making use of any available discounts for advanced bookings where available. For further information please contact:

Charlotte Burnham (see contact details at Section 4.0).

- **Train and Air Travel** - Board and committee members are entitled to standard class train travel, and if air travel is required should book flights on the basis of the most economic fare available.
- **Use of your own vehicle** - Home Group will cover the cost of using your own vehicle in connection with your role as a Board/committee member, based on the relevant Inland Revenue mileage rate (see Appendix for current rates). Please ensure that your insurance

policy covers you whilst you are travelling on board/committee business. When using your own vehicle the cost of parking and road, tunnel and bridge tolls incurred during the journey will also be covered. Home Group does not reimburse for parking fines, speeding fines or clamping fines.

- **Taxi** - Home Group will meet the costs of a taxi reasonably incurred in connection with your role as a Board/committee member, for example for safety or mobility reasons, or where no public or private transport is reasonably or conveniently available.
- **Bus/rube** - Home Group will cover the actual cost of your bus, tube (or similar form of transport) fares.

2.4 **Overnight Accommodation**

Home Group will meet the cost of suitable overnight accommodation and subsistence (i.e. breakfast and evening meal, as appropriate) needed to enable you to carry out your duties. Home Group aims to book clean and well maintained accommodation, appropriate to the needs of Board and committee members, at reasonable cost.

If you would prefer, Home Group colleagues will book accommodation in advance on your behalf, making use of any available discounts for advanced bookings where available. For further information, please contact:

Charlotte Burnham

(see contact details at Section 4.0).

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2.5 **Subsistence**

Home Group will reimburse you for the actual and reasonable cost of any meal, snacks and refreshments incurred in connection with your role as a Board/committee member. Please attach receipts to your expenses claim form wherever possible. If you are staying overnight at a hotel, we will arrange for breakfast and evening meal as appropriate.

2.6 **Remuneration and Loss of Earnings**

Home Group makes remuneration available to those non-executive members of the Home Board who wish to draw remuneration, on the basis set out below:

Home Group Chair	£28,000
Senior Independent Member	£14,500
All other non-executive Home Board members	£11,700
Supplementary payment for non-executive Home Board members who also chair other committees or subsidiary boards	An additional £1,000
Independent committee members	£3,000

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Members serving on more than one board are eligible for only one payment - this will be the highest payment to which they are entitled (subject to the exception for chairs above).

Remuneration is by way of fixed annual sum which will be paid in monthly instalments in arrears. Remuneration payments are subject to deduction of tax and National Insurance.

In Scotland, whilst the regulatory framework does permit board member remuneration, Home Scotland does not currently remunerate members of the Home Scotland board.

2.7 Miscellaneous Costs - telephone charges. photocopying costs. ink cartridges. etc

Home Group will meet any actual and reasonable costs in relation to miscellaneous items in connection with your role as a Board/committee member. such as telephone charges. printing (including ink cartridges) or photocopying.

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Claimin for our ex enses

3.1 *Completing your claim*

Home Group will reimburse your expenses as quickly as possible. and in order to enable us to do so please wou ld you:

- Complete the expenses claim form (see Appendix 2).
- Attach relevant receipts.
- Show expenditure on your expenses form if you do not have a receipt.
- Sign and submit it as quickly as possible to Sharon Oliver (Board Administrator) (see contact details at Section 4.0).

Where you are reimbursed by BACS transfer your expenses claim will usually take no longer than one working week to be transferred into your bank account. It may take up to two working weeks in the event of a bank holiday (in particular where there are two bank holidays together i.e. Good Friday and Easter Monday).

Where you are reimbursed by cheque. it will usually be issued within one working week.

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Ex enses which are sub-ect to tax and national insurance

Following an HMRC review. it was agreed that any expenses which relate to formal. scheduled Board or Committee Meetings in Home Group's Head Office in Gosforth would be subject to tax and National Insurance (NI). HMRC contend that the Group's Head Office is a Board member's normal place of work in their duties as a Board member and as a

result any payments made in relation to attending formal. scheduled Board or Committee meetings at the Head Office should be subject to tax and NI. This does not apply to the two unremunerated customer board member positions.

In order to simplify the administration and processing of Board Member expenses. Home Group have agreed with HMRC that any payments made to or on behalf of remunerated Board Members in respect of their attendance at formal. scheduled Board and Committee meetings at the Group's Head Office will be reported to HMRC annually within the Group's PAYE Settlement Agreement (PSA). The PSA enables Home Group to settle any tax and national insurance due on behalf of the Board Members.

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Queries

If you have any queries concerning any aspect of this procedure. please contact:

Charlotte Burnham

Head of Governance and Risk

One Strawberry Lane

Newcastle

NE1 4BX

Telephone: 07904608843

Email:charlotte.burnham@homegroup.org.uk

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Version Control

Version Number	Effective Date	Amendment made by (name & job title)	Version approved by (name & job title)	Description of Changes
1.0	6 April 2017	Kath Armstrong (senior corporate lawyer)	Group Board	Approved by Group Board
1.1	January 2018	Beth Bishop (compliance business partner)	N/A	Re-branded
1.2	January 2018	Kath Armstrong (senior corporate lawyer)	Kath Armstrong (senior corporate lawyer)	Updated minimum wage which changes annually and was out of date. Minor changes to reference Home Group instead of Home.
1.3	Jan 2018	Beth Bishop (compliance business partner)	N/A	Version control added
1.4	Jan 2018	Beth Bishop (compliance business partner)	Kath Armstrong (senior corporate lawyer)	Transferred to correct template- Procedure not Policy
1.5	Sept 2018	Kath Armstrong (Senior Corporate Lawyer)	Home Group Board	Changes to board member pay levels
1.6	August 2019	Kath Armstrong (Senior Corporate Lawyer)	N/A	Updated to include remuneration for Clinical Governance Committee member and updated minimum wage
1.7	November 2020	Kath Armstrong (Senior Corporate Lawyer)	Kath Armstrong (Senior Corporate Lawyer)	Updated minimum wage
1.8	July 2021	Kath Armstrong (Senior Corporate Lawyer)	Kath Armstrong (Senior Corporate Lawyer)	Updated to include remuneration for Development Committee member and customer board member portfolio approach Also, updated minimum wage

1.9	July 2023	Megan Hume (Governance Business Partner)	Charlotte Burnham (Head of Governance and Risk)	Updated to reflect changes to remuneration levels, minimum wage changes and Organisational changes.
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Appendix I

**SUMMARY OF ALLOWANCES & EXPENSES
CLAIM AMOUNTS**

1.	Registered carer (child care. dependent relatives)	Actual and reasonable costs
2.	Unregistered carer (child care. dependent relatives)	Minimum wage per hour (£10.42 from April 2023)
3.	Travel <ul style="list-style-type: none"> • Mileage • Parking, road toll and tunnel charges 	45 per mile (car/van)* 24p per mile (motorcycle) 20p per mile (cycle) Actual costs
4.	Overnight accommodation	Actual and reasonable costs. together with breakfast and evening meal (as appropriate)
5.	Subsistence <ul style="list-style-type: none"> • Breakfast • Lunch • Dinner • Snacks 	Actual and reasonable costs
6.	Loss of Earnings	Actual costs
7.	Miscellaneous costs <ul style="list-style-type: none"> • Telephone charges. photocopying. email. fax. postage • Printer cartridges 	Actual costs Actual cost

* We recognised that the Inland Revenue approved mileage payments reduce where mileage exceed 10,000 miles in a tax year. Board members are not expected to undertake this level of business mileage.

**Board/Committee Member:
Expenses Claim Form**

Full Name

Address

Post Code

Daytime phone number.....

Meetings/Activities/Events - Date & Venue

EXPENSES CLAIMED: please attach receipts for all expenses claimed

TRAVEL

Mileage	Total number of miles claimed • 45 per mile (car/van) • 24p per mile (motorcycle) • 20p per mile (cycle) Please give a breakdown on your mileage claim: OFFICIAL	£..... £..... £.....
Other travel (e.g. bus/tube/ taxi/ train/parking)	Please state:	£.....

CARE EXPENSES

Child Care Expenses	Hours from to Or 24 hours/overnight (delete as appropriate)	£..... £.....
Carer Expenses	Hours from to Or 24 hours/overnight (delete as appropriate)	£..... £.....

Is this your registered child carer? Yes No

Is this your registered dependent carer? Yes No
 (if yes please submit invoice. If no, please attach a 'petty' cash slip signed by your unregistered carer).

MEAL ALLOWANCES

Please state, _____

£.....

OTHER EXPENSES

Please state any other expenses that you have incurred, such as telephone calls, stationery, photocopying, printer cartridges or any other miscellaneous costs.	£.....
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Expenses Sub Total Claim (travel+ care expenses+ meal allowances+ other expenses)	£.....
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LOSS OF EARNINGS (Unaid leave on/)

..... Hours@£..... Per hour For office use only: after processing expenses claim through Accounts Payable, please forward to Payroll Department for processing loss of earnings claim.	£.....
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Loss of Earnings Sub Total Claim	£.....
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TOTAL CLAIM (expenses sub total claim+ loss of earnings sub total claim)	£.....
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I certify that the above expenses have been incurred wholly and necessarily in performing my duties and are claimed in accordance with the Board and Committee Member Expenses Procedure. If claiming business mileage in a privately owned vehicle, I confirm that I have a valid driving licence and that the vehicle is insured for business use, is roadworthy and has a valid MOT certificate.

Signature of board/committee member Date