SP13 Board Member Remuneration and Expenses Policy

1. Scope of policy

This policy sets out the approach to remuneration of Board members and payment of expenses for the Soha Group (Soha Housing and Soha Response) and referred to as 'the Group'. Remuneration will have regard to the Rules of each Association and the Standing Orders and will be in line with the Group Financial Regulations and Code of Conduct.

It does not cover expenses or incentives paid to involved residents (other than Board members who are residents) which is covered in the Resident Involvement Expenses, Incentives and Exclusions Policy.

2. Aim

The Group aims to maintain the highest quality of governance together with upholding a culture of probity and transparency.

It also aims to appropriately remunerate its Board members and to reimburse reasonable expenses incurred by Board members engaged in activities for the Group.

3. Policy Statement

3.1 The Group recognises the importance of being, and being seen to be, transparent, fair and proportionate in remuneration decisions. It will follow best practice on levels of remuneration, taking independent advice on a regular basis. All Board members are paid for the role they undertake with Soha's office deemed to be the place of work for Board members.

Generally, Board remuneration is taxable and subject to National Insurance (NI) contributions and Soha will deduct the applicable amounts through its payment system. However, Board members are responsible for their own tax and NI arrangements.

If a Board member wishes to decline payment it may still be deemed as income for income tax or benefits purposes and it should not be assumed that a members' refusal or an individual not taking up remuneration is sufficient to avoid tax or benefits implications.

If members wish to donate all or part of their payment to charity, then in some cases the total payment is liable to tax and NI, but tax relief may be due under Gift Aid or Payroll Giving arrangements. Board members should seek their own specific advice and members wishing to donate should advise Soha's payroll team at the earliest opportunity.

Any Board member who is in receipt of benefits or tax credits may find that payment results in a reduction in their benefit entitlement. Declining payment will not resolve this issue as payment could be deemed to have been available and as such the recipient is effectively refusing “income”. Individuals must seek their own advice if it is likely that their benefits may be affected by Board remuneration.

3.2 The Group will pay all reasonable expenses in respect of the following activities:

i. Attending Board or Committee meetings
ii. Attending resident meetings
iii. Attending any other meeting on official Soha or Soha Response business
iv. Taking part in staff, Board member or contractor interviews
v. Taking part in disciplinary, grievance or Complaint Panel proceedings
vi. Attending organised training activities (either in house or external)
vii. Any other approved activity

3.3 Other benefits to Board members (e.g. accommodation, meals etc) will be provided as necessary to support their role but can only be provided if they are ancillary to the fulfilment of their duties (e.g. as part of a Board Away Day or Conference).

3.4 Board members who are residents may, through their role as involved residents, receive benefits as outlined in 3.3. They are also entitled to the same reasonable expenses for their involvement as other involved residents but are not entitled to receive incentives paid to other residents.

3.5 Board members are classed as ‘office holders’ by HMRC. This means they may be liable for tax on some expenses and benefits paid to them (e.g. travelling to and from Royal Scot House, childcare costs etc). Board members are responsible for the tax and Soha will deduct the applicable amount from these expenses before payment.

3.6 If Board members wish to claim mileage expenses, they must have business use insurance on their vehicle policy. Board members will be enrolled with TTC (an external compliance organisation) to enable verification of the class of insurance held alongside other driver licence checks prior to any claims being paid.

3.6 Board members are expected to submit expense claims within three months of the occurrence of the expenditure and on the appropriate expense claim form. The Chief Executive reserves the right not to pay claims that are submitted after this time.

4. Implementation

4.1 The Rules enable each Association to make payments to Board members.

4.2 Decisions on remuneration of Board members will be made taking into account proportionate pay for the size of the association and using external advice and best practice.

4.3 A statement by each Board will be included in their audited Financial Statements as follows:

i. The emoluments paid individually to the Chair and the Chief Executive or equivalent (if they are the highest paid Director)

ii. The total remuneration paid and the total expenses reimbursed to all Board members
iii. The arrangements for review and assessment of performance
iv. Any other disclosures as required by the SORP, the RSH's Accounting Direction or the NHF's Code of Conduct.

4.4 Soha will pay reasonable expenses as follows:

i. Private car mileage as set out in HMRC guidelines in line with 3.6
ii. Public transport costs, as incurred
iii. Subsistence costs including accommodation, as incurred
iv. Carers' fees for the care of an adult dependent, we will pay the actual cost of the registered carer
v. Registered childcare including after school clubs where a child is not already booked in (i.e. we will not pay for usual childcare arrangements), we will pay the actual cost
vi. Unregistered/informal childcare, we will pay reasonable costs but at least the prevailing National Living Wage rate
vii. Any other reasonable expenses that Board members incur in fulfilment of their role.

5. Resident Involvement

This policy has no direct impact on residents and therefore requires no prior consultation with them. However, each policy review is taken to the Members' Forum for information.

6. Appeals

Board members may appeal to the Chair of the Group Board and the Chief Executive if they feel they have not been treated fairly.

7. Responsibility

The Chief Executive has overall responsibility for the implementation of this policy. This includes the decision as to whether the expenses claimed are appropriate and reasonable and for ensuring the effective administration of any claims.

8. Monitoring and review

Soha will review car mileage rates in accordance with HMRC guidelines and unregistered childcare costs in accordance with the National Living Wage rates.

The next scheduled review of this policy will be in January 2029. An earlier review may take place in the event of any changes in legislation or other relevant guidelines.

9. Context

Soha/Soha Response Rules	HM Revenues & Customs Guidelines
Soha's Standing Orders	National Living Wage Guidelines
Group Financial Regulations	SORP – Statement of Recommended Practice
Group Code of Conduct	Regulator of Social Housing Accounting Direction

SP25 Resident Involvement Expenses Policy	NHF Code of Conduct

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