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**Director Expenses Policy**

**2019**

ICVA’s members nominate a regional representative to take part in the National Expert Forum and Board of Directors. Where these directors are in post, the member office pays the travel expenses for ICVA in almost all instances. However, ICVA does recruit non-member directors who may wish to claim expenses and who should use the expenses guidelines as follows.

ICVA’s expenses should be in line with the expectations of civil servants, namely:

* Travel should only occur when necessary – meetings incurring expensive travel must be necessary (as against telephone or video conferencing).
* Travel should be taken at the lowest practicable cost at the cheapest available class of travel. It should be booked in advance to ensure the best possible cost.
* Travel costs should be claimed from ICVA where the sole reason for travel is to attend an ICVA organised meeting.
* Taxis should only be used where there is no other suitable method of public transport is available, if staff have heavy luggage, if it is cost effective to travel by taxi or where saving work time is required.
* Directors can only claim for meals that it is necessary to purchase and not where meals are provided.
* Tips, gratuities and alcohol will not be reimbursed.
* Overnight stays must only occur when necessary. If a Director is attending only a meeting for ICVA and this incurs an overnight stay, then a Director may claim for a hotel at the room rates below.
* Where a Director is attending multiple meetings over the course of more than one day, where attendance at the ICVA meeting does not require an overnight stay in order to attend, the Director may not claim for a hotel in order to attend further, non-ICVA related meetings.
* Directors must not make travel decisions for personal benefit e.g. to benefit from frequent user-schemes.
* If Directors claim travel or expenses whilst working for ICVA, but paid by another source (e.g. an OPCC) they must be in line with this expenses guidance.
* If Directors receive payment from an outside source when conducting work for ICVA, it must be surrendered to ICVA.
* All expenses require a receipt.
* All expenses should include an explanation of why the expense occurred.
* All claims must be made promptly and not later than 12 weeks after the expense occurred.
* ICVA maintains a gifts and hospitality register. All directors must alert ICVA staff via email at [info@icva.org.uk](mailto:info@icva.org.uk) if they are offered gifts / hospitality as part of their work for ICVA, whether accepted or refused. ICVA will publish this information in their register.
* ICVA publishes all expenses claims, with personal information removed, as part of its transparency agenda.

Day meal rates are as follows:

* For a period of absence of more than 5 hours – refreshments up to a maximum cost of £4.25
* More than 10 hours absence – refreshments up to a maximum cost of £9.30
* Or 24 hour meal rate (if for lunch and dinner) up to £26

Bed and breakfast meal rates are as follows:

* In London a maximum cost of £125
* Elsewhere a maximum cost of £90

ICVA will pay mileage at HMRC rates.

The Chief Executive must sign off any expenses which go above those listed above. Any exceptions must be agreed in advance and only where strictly necessary e.g. if there is no accommodation within a reasonable distance to a reasonable standard.

The Chief Executive must view and sign off directors’ expenses.



**ICVA Payroll Provider**

**January 2018**

**Background**

ICVA current has two sets of accountants performing differing functions for the organisation.

Edwards and Keeping – overseeing:

* Bookkeeping
* VAT returns
* End of Year Statement of Accounts/Audit

Moffatts – overseeing:

* Payroll including pension calculations
* Provide registered address

This paper seeks to rationalise all accounting functions.

At the time of commissioning Edwards and Keeping in line with our new accounting software and streamlined accounts, ICVA’s CEO and COO noted that Moffatts seemed expensive for the services received but determined that given the amount of change the organisation was undertaking to stay with the provider for year 18/19.

**Current position**

Moffatts charge ICVA £720 incl VAT to complete our payroll actions for the year. In addition to this, they charge ICVA £144 per year for holding the organisation’s registered address.

**Total charge for payroll and registered address**

£864 pa

ICVA currently pays Edwards and Keeping £1300 per year for accounting functions, (noting that this will increase for audit years). Edwards and Keeping have quoted an additional charge of £300 per year for incorporating the payroll function in their services.

Edwards and Keeping have also intimated that whilst they would not be happy to take on the registered address function on its own without payroll, (this would mean posting information on from HMRC), should we transfer our payroll function they are likely to include the registered address arrangements free of charge.

**Total charge for payroll and registered address**

£300 pa

**Next steps**

ICVA’s COO has brought the registered address payment into line with that of payroll so that a decision can be made by the January board, and then be implemented should change be required by year end.

**Recommendation**

1. The Board moves the payroll and registered address functions to Edwards and Keeping.