250612 (163) FOI Board Expenses

From: Freedom of Information
To: [redacted]
Cc: Freedom of Information
Subject: FOI Request - Members expenses policy
Date: 12 June 2025 08:55:30
Attachments: [redacted]

Dear [redacted]

Thank you for your Freedom of Information request of 19 May 2025. We are responding to you under the Freedom of Information (Scotland) Act 2002.

FOI REQUEST (19 May 2025)

I would like to make a request for information relating to the expenses claims of non-executive board members. I am specifically interested in the policy and procedures your members follow to make claims and any information from April 2022 about expenses paid.

CLARIFICATION (Received 19 May 2025)

I would be happy to receive the information from 1 April 2022 broken down by financial year up to and including 2024/25.

In relation to the second point, I would again be happy to receive the information per financial year. My preference for receiving this data is a total figure per financial year broken down by each member. If this information can be disaggregated further, for example travel, subsistence, accommodation, childcare/caring reimbursement.

RESPONSE

1. SOSE expenses policy is attached at Appendix A.

2. SOSE non-executive Board expenses from April 2022 are shown in the tables below. Please note some current and former non-executive Board members have never claimed expenses.

SOSE non-executive Board Members – total expense claims from 1 April 2022

Board Member	2022-23	2023-24	2024-25	Total £
Griggs, Russel (Chair)	4,637.30	5,227.10	4,997.50	14,861.90
McConchie, Duncan	549.30	427.75	202.95	1,180.00
McDowall, Lindsay	366.55	264.85		631.40
Forsyth, Helen	662.40	423.00	501.44	1,586.84
Carter, Sara	165.15	170.45		335.60
Guy, Emma			204.10	204.10
Winstanley, Paul	689.85	675.75		1,365.60

Hannay, Kirsten	367.70	398.70		766.40
Cockburn, Viv	555.25	885.60	597.60	2,038.45
Total	7,993.50	8,473.20	6,503.59	22,970.29

<u>SOSE non-executive Board member breakdown of expense claims from 1 April 2022</u>

Board Member	Expense Type	2022-23	2023-24	2024-25	Total £
McConchie, Duncan	Travel	549.30	427.75	202.95	1,180.00
McDowall, Lindsay	Travel	366.55	264.85		631.40
Forsyth, Helen	Travel	662.40	423.00	471.60	1,557.00
Forsyth, Helen	Travel			29.84	29.84
Griggs, Russel	Travel	4,637.30	5,227.10	4,997.50	14,861.90
Carter, Sara	Travel	165.15	170.45		335.60
Guy, Emma	Travel			204.10	204.10
Winstanley, Paul	Subsistence		8.50		8.50
Winstanley, Paul	Subsistence		20.15		20.15
Winstanley, Paul	Travel	689.85	647.10		1,336.95
Hannay, Kirsten	Travel	367.70	398.70		766.40
Cockburn, Viv	Subsistence	22.60		40.95	63.55
Cockburn, Viv	Accommodation	111.00	99.00	95.00	305.00
Cockburn, Viv	Travel	421.65	786.60	461.65	1,669.90
Total		7,993.50	8,473.20	6,503.59	22,970.29

You have the right to request a review of the way in which this request has been processed. Should you wish to exercise this right, you will need to contact us within 40 working days of receipt of this email.

If you remain dissatisfied on completion of the review, you have the right to appeal to the Office of the Scottish Information Commissioner and thereafter to the Court of Session on a point of law only:

Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St Andrews
Fife

KY16 9DS
Telephone: 01334 464610
www.foi.scot
or for online appeals:
www.foi.scot/appeal

Regards,
SOSE Corporate Relations

FOI@sose.scot

www.southofscotlandenterprise.com

Appendix A

Expenses Policy | 2024

Descriptor	Changes made	Date	Version	Approved By
Policy first implemented	New Policy.	2020	1.0	Director F&CR
Review no.1	Annual Review	2021	2.0	Director F&CR
Review no.2	Annual Review	July 2022	3.0	Director F&CR
Review no.3	Minor change: Para 1.10 ref to approval below £100 without receipt	4 Nov 2022	3.1	Director F&CR
Review no.4	Biennial Review • 75 miles cap from contracted office as starting point for business mileage claim for employees living outside the region (note 4.7) • 10 miles radius from contracted office not claimable (note 4.8) • Approval flow and approver Grade F or above (various) • Lunches not claimable when working in SOSE offices (note 6.5) • WFH costs (note 11) • Secondary journeys removed – no longer applicable • Minor wording clarifications	1 Nov 2024	4.0	Director F&CR
Review no.5				
Review no.6				
Review no.7				

Name of policy being superseded (if applicable)	
Related policies	
Related SOPs	
Related Guidance	
Equality Impact Assessment completed	
Intended Audience	All SOSE Staff
Team responsible for policy	Finance and Corporate Resources Directorate
Policy owner contact details (email)	Interim Director F&CR [redacted]
Approved by	SLT and PCS (Union)
Additional points of contact	Head of Finance Services [redacted]
Policy due for review (date)	October 2026

Contents

1.0 Introduction

Purpose of Policy

1.1 The purpose of this document is to provide clear and consistent guidance on the nature of costs incurred by employees (including Senior Leadership Team) and board members which South of Scotland Enterprise (SOSE) will consider to be legitimately incurred for business purposes and eligible to be reimbursed.

1.2 The document also supports South of Scotland Enterprise in meeting its statutory obligations with regards to the application of Income Tax and National Insurance.

1.3 It is a South of Scotland Enterprise policy to ensure that all reasonable costs incurred by employees in the course of business are reimbursed. Employees are expected in return to exercise good judgement and prudence with regards to business expenses. Employees should read, understand, and comply with the policies contained in this document.

Accountability and Responsibility

1.4 Employees completing expense claims are responsible for ensuring the claim is prepared in accordance with the policies contained in this document. South of Scotland Enterprise has adopted a principle of line manager (minimum grade F) approval in relation to expense claims. There still is an onus on the employee to ensure that claims are accurate, complete, and consistent with Policy.

1.5 It is in the employees' interest to submit claims promptly and on a regular basis. It is therefore reasonable to expect that claims will be submitted by employees within 2 months of expense transactions being incurred. Failure to submit claims within that timeframe may result in late or non-payment. The company reserves the right to disallow claims out with that period and will enforce this.

Abuse of Policy

1.6 Employees who make a false claim or declaration for re-imbursement of expenses will be required to repay any sums to which they are not entitled. Further action will be considered under the South of Scotland Enterprise Disciplinary Policy.

Supporting Information

1.7 Where approval is required prior to commitment or spend, a copy of the approval email should be attached to the expense claim.

1.8 Receipts must be submitted for all aspects of each claim except for mileage.

1.9 Employees must ensure they capture original receipts, and these are provided for all transactions. Copies or credit card vouchers are not acceptable.

1.10 If there is no receipt the expenditure can only be reclaimed provided authorisation is received from the either the Business Reporting Manager or Head of Finance Services for expenses up to £100, or the Director of Finance and Corporate Resources for higher sums. The approval email should be included with the claim. In such circumstances, employees are encouraged to contact Finance in advance of submitting a claim. Claims without a receipt and an approval email will be routed accordingly in Concur but may be delayed or declined.

Reviews, Payment Arrangements and Recoveries

1.11 Sample checks will be carried on expense claims. Any queries on the content of an expenses claim will be directed to the employee. In the event of a queried amount not being resolved prior to the cut-off date for payment, the whole claim may be withheld. Payment will only be made once all outstanding queries have been satisfactorily resolved.

1.12 Approved expense claims will be processed weekly at the EOB on Tuesday and paid by electronic transfer to the employee on the Friday of the same week. Claimants will be notified by Concur via email.

1.13 Retrospective expense audits will be performed by the Finance team, SOSE reserves the right to recover overpayments of expenses. Recovery may be either by deduction from further expense claims or via salary deduction.

Questions

1.14 If you have any questions relating to this policy, please contact [redacted] or please get in touch with the Director of Finance and Corporate Resources directly via email if you require an approval.

2.0 Policy

2.1 Employees and Board members are entitled to recover all expenses incurred wholly, exclusively and necessarily in the performance of the duties of the employment in accordance with the Expense Policy.

2.2 The company reserves the right to amend or refuse to pay claims where verification analysis identifies items not allowable under the policy.

2.3 All expense claims must be submitted via Concur.

2.4 All expense claims must be supported by VAT receipts except for mileage. Copies or credit/debit card authorisation slips are not acceptable.

2.5 The company reserves the right not to pay expenses relating to unreceipted items.

2.6 It is the responsibility of every employee or Board member submitting a claim to ensure that the claim is in accordance with the Expenses Policy.

2.7 All foreign travel and costs must be agreed in advance with the Director of Finance and Corporate Resources by email before any commitment is made or expense incurred. Tickets should be booked in advance. The email approving travel should be attached to claims.

2.8 Board members are not expected to incur travel or subsistence expenses other than travel to board meetings or other meetings at the request of CEO or Chairperson. Other forms of expenditure, such as conference attendance, could arise from time to time. These must be authorised in advance by the Chairperson and comply with the requirements of this policy. The approval email should be attached to the claim.

3.0 Authorisation

3.1 The Director of Finance and Corporate Resources is empowered to make alterations to all claims, to ensure compliance with company policy and their interpretation thereof.

3.2 All expense claims will be approved by line manager (minimum Grade F) through the expense claim system – Concur.

3.3 In general, SOSE retains the right to disallow any item claimed where inappropriate or extravagant costs are identified by the Director of Finance and Corporate Resources. Where there is doubt over the appropriateness of an item the Director of Finance and Corporate Resources will make the final decision.

4.0 Travel

General

4.1 The overriding consideration in planning any journey is the balance between least cost and convenience. If in any doubt, employees should consult with their line managers (minimum Grade F) to obtain prior approval for travel arrangements. Board members should obtain prior approval from the Chairperson. Payment will be refused if excessive or unnecessary travel is claimed.

4.2 Reimbursement will be made on evidence of a receipt. Refusal of payment will be made if evidence is found of extravagant use of methods of transport such as taxis.

Rail Travel

4.3 Standard Class applies for all employees and Board members.

Air Travel

4.4 Travel should be authorised in advance by the employee's director by email and attached to the expense claim. Board members should obtain approval from the Chairperson. Foreign travel must also be authorised by the Director of Finance and Corporate Resources in advance.

Travel by Sea

4.5 It is preferred that tickets be booked in advance. Where this is not possible costs of travel may be reclaimed via the Expenses Procedure.

Private Transport Mileage

4.6 Employees may claim a business mileage allowance in respect of any journeys they are required to undertake to attend a location other than their normal place of business.

4.7 For employees living outside the South of Scotland region, when claiming business journey mileage starting from home the maximum starting point for any journey is 75 miles from the employees contracted office base.

4.8 SOSE have opted not to implement a deduction for an employee's commuting distance from each mileage claim, however no claims are permitted from home to within a 10 miles radius of your contracted workplace.

4.9 All employees and Board members using their own private car, motorcycle or bicycle for business travel will be reimbursed in line with the prevailing HMRC authorised rates. Currently these are:

	Up to 10,000 miles	Over 10,000 miles
Private Car (including Electric Vehicles)	45p	25p
Motorcycle	24p	
Bicycle	20p	
Passenger in a car	5p	

4.10 There is an additional allowance of 5p per mile for each passenger carried in a private car, on a business journey. A passenger must be a SOSE employee making the same business journey. Their names should be noted on the expense claim and the number of passengers included.

4.11 The claim for mileage must include the date of travel, the starting point (for employees living outside the region – the starting point will be adjusted for the 75 miles cap (see note 4.7)), destination and return point. It should also detail the purpose of the journey.

It is the responsibility of the employee or Board member to ensure that where a privately owned vehicle is used for business purposes it must be: insured for business use, roadworthy, fit for purpose and have a current MOT certificate. Insurance costs, claims or repairs cannot be claimed.

4.12 Travel from home to the employee's normal place of work is not business travel. See Appendix 1.

5.0 Other Expenses

5.1 South of Scotland Enterprise will not pay parking costs where employees or Board members bring cars to their normal work location.

5.2 South of Scotland Enterprise will only pay un-receipted expenses in exceptional circumstance, and at the discretion of the approver as outlined in 1.1.

5.3 Parking and speeding fines are the responsibility of the employee or Board member and will not be reimbursed under any circumstances.

6.0 Subsistence

Hotels & Meals

6.1 Hotels should always be booked in advance and approved by the employee's manager (minimum Grade F) by email including business justification. Board members should obtain approval from the Chairperson.

6.2 The cost of a Hotel (bed and breakfast) and dinner must not exceed the following values (inclusive of VAT):

	UK (excluding London)	London & Outside UK
Hotel (including breakfast)	£125	£180
Dinner	£30	£45

- Hotel bookings should include breakfast however if that is not possible claims can be made up to £10 for breakfast
- Employees and Board members can incur costs over these amounts; however, they should only claim up to the limits. The excess will not be reimbursed.
- In exceptional circumstances the Director of Finance and Corporate Resources may agree costs in excess of policy where there is a business need or limited availability of appropriate options.
- South of Scotland Enterprise will only pay hotel costs and meal costs for business purposes
- Receipted costs including any gratuities can be claimed
- London is the geographical area bound by the M25
- Claims cannot be made for alcoholic drinks

Overnight Subsistence

6.3 When an employee or Board member stays away from home on business, a receipted claim may be submitted for incidental expenses (e.g. soft drinks, phone call home, newspaper, laundry bills etc.) up to a maximum of:

	UK	Outside UK
Per Night	£5	£10

Daytime Meals

6.4 When an employee is required to work away from their normal place of work and the location visited is at least 5 miles from the normal place of work, they may claim the cost of lunch, up to £10. This must be accompanied by a receipt, and the absence from home or the normal place of work must be in excess of 5 hours

6.5 Daytime Meals should not be claimed by employees or Board members working in any of the SOSE offices, the offices have kitchen facilities available for use.

7.0 Hospitality

7.1 Hospitality expenses will not normally be reimbursed unless they are not extravagant and have been incurred on behalf of and in the best interests of the company. These factors will be assessed by the Director of Finance and Corporate Resources, who may disallow certain costs. SOSE recognises that as a public sector body all such expenses must be justifiable and perceived as such and employees are strongly encouraged to consider and seek approval in advance of providing hospitality. Employees should also refer to the Employee Code of Conduct when considering the use of hospitality.

7.2 Prior consent must be sought from the relevant Director, where possible, before such expense is incurred. Directors do not require prior consent.

7.3 All claims for hospitality expenses must be supported by invoices/receipts.

7.4 Hospitality expenses will not be reimbursed if all attendees are employees of South of Scotland Enterprise, unless specifically authorised by the Chief Executive. The number of employees present should, in normal circumstances, be less than the number of external personnel present:

- Hospitality must have a clearly defined business purpose and be in the best interests of South of Scotland Enterprise. Tips must not exceed 10% of the cost

7.5 The most senior employee present must pay for any Hospitality expenses.

7.6 The expense claim must provide full details of the person to whom hospitality has been provided and the purpose.

8.0 Attending Directorate and SOSE Meetings

8.1 From time-to-time meetings are organised whereby employees and board members are required to be absent from their normal place of work. Such meetings must have a business purpose such as the training of employees and board members, the dissemination of relevant business information or discussion of business matters.

8.2 The normal rules on subsistence and incidental expenses must be applied to these events e.g. bar bills for the evening are not reimbursable business expenses.

8.3 Hotel rooms may be booked as a group or individually however the rules contained in this policy still apply.

8.4 Directorates are responsible for ensuring sufficient budget to pay for these events within directorate budgets.

9.0 Mobile Phones

9.1 Company mobile phones are available to all employees with a business need. Employees should contact their manager to request a mobile phone where this has not been provided at the start of their employment.

9.2 Employees will be responsible for paying all personal calls where the incurred costs are above what would be considered reasonable use, for example informing family/friends of changing schedules.

9.3 Where the employee no longer has a clear business need, mobile phones or other devices should be returned.

10.0 Professional Memberships

10.1 There are some professional memberships which are required by employees to fulfil their professional duties. If a membership is necessary and enhances the ability of an employee or director to do their job, the cost of that membership can be reclaimed from South of Scotland Enterprise. A list of applicable memberships can be found per HMRC's approved learned societies and professional organisations ("list 3"): Approved learned societies and professional organisations (List 3) - GOV.UK (www.gov.uk).

10.2 South of Scotland Enterprise will pay for one, relevant professional membership per employee, at the discretion of their Director.

10.3 Additional memberships may be authorised by the Director of Finance and Corporate Resources when a specific recommendation has been made by a Director that membership would contribute to SOSE activities.

10.4 The cost of the membership may be recovered via an expense claim with the invoice/receipt and approval attached.

11.0 Office equipment/consumables /working from home costs

11.1 Claims cannot be made for general home office set-up costs or day to day running costs (eg home electricity), SOSE offices are available for employees to use.

11.2 Where equipment is required as a result of an occupational health request this should be discussed with the employee's line manager / HR and procured by SOSE.

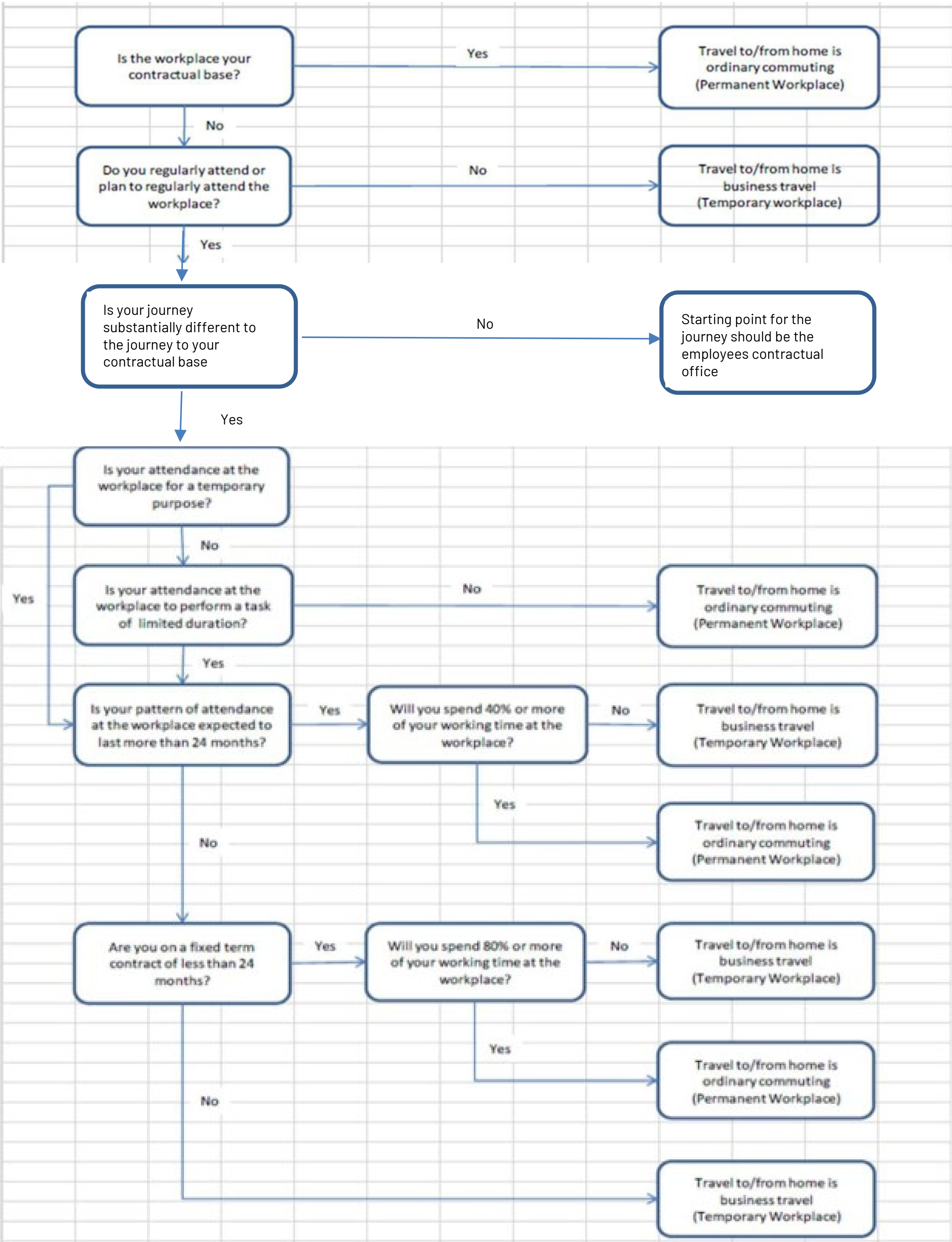
11.3 Occasional consumable purchases may be permitted if required specifically for SOSE activities, SOSE advise advanced approval from the employee's manager (minimum Grade F) to agree appropriateness of expenditure prior to incurring costs.

11.4 SOSE retains the right to disallow any item claimed where inappropriate or extravagant costs are identified. Where there is doubt over the appropriateness of an item, the decision whether to allow an item shall rest with the Director of Finance and Corporate Resources.

11.5 Since there must not be significant private use of the items claimed SOSE will reimburse the actual costs of the purchase.

Appendix 1

Travel to and from work decision tree:



Appendix 2 – Example journeys

Employee A - SOSE employee lives in Lockerbie and the Carmont office at the Crichton in Dumfries is the employee's permanent workplace.

Commute distance is 16 miles so the cap noted in section 4.7 does not apply

Day		Journey	Miles each way
Monday	-	Home to office and return	16 miles
Tuesday	-	Home to Annan to visit customer and return	12 miles
Wednesday	-	Home to Langholm to visit customer and return	18 miles
Thursday	-	Home to Crichton Central to visit customer and return	16 miles
Friday	-	Home to Selkirk office to attend meeting at request of business and return	46 miles

1. Monday would be regarded as an ordinary commuting journey – no mileage claim should be submitted.

2. Tuesday and Wednesday would be classed as genuine business journeys and a mileage claim should be accepted (albeit the distances are similar to the employees commute, the journeys can be claimed in full).

3. Thursday would be regarded as essentially the same journey as the commute (within 10 mile radius of the employees contracted office) – No mileage claim should be submitted.

4. Friday would be classed as a genuine business journey and a mileage claim should be accepted, because although it is to another office of the business, it is not the permanent workplace of the employee, the employee is attending at the request of his employer and is not forming part of a regular pattern of visits.

Employee B - SOSE employee lives in Stirling and the Carmont office at the Crichton in Dumfries is the employee's permanent workplace.

Commute distance is 93 miles so the cap noted in section 4.7 does apply. 18 miles should be deducted from all journeys starting from the employees home

Day		Journey	Miles each way
Monday	-	Home to office and return	93 miles
Tuesday	-	Home to Annan to visit customer and return	96 miles
Wednesday	-	Home to Edinburgh to attend a conference	36 miles
Thursday	-	Home to Crichton Central to visit customer and return	93 miles
Friday	-	Home to Selkirk office to attend meeting at request of business and return	74 miles

1. Monday would be regarded as an ordinary commuting journey – no mileage claim should be submitted.

2. Tuesday would be classed as a genuine business journey and a mileage claim should be accepted (Noting employee B lives outside a reasonable commuting distance and therefore 18 miles should be deducted from their journey applying the 75 miles starting point cap outlined in section 4.7).
   (Claimable business mileage – 78 miles x2 for the return journey)

3. Wednesday would be classed as a genuine business journey and a mileage claim should be accepted (Noting employee B lives outside a reasonable commuting distance and therefore 18 miles should be deducted from their journey applying the 75 miles starting point cap outlined in section 4.7).
   (Claimable business mileage –18 miles, x2 for the return journeys)

4. Thursday would be regarded as essentially the same journey as the commute (within 10 mile radius of the employees contracted office) – No mileage claim should be submitted.

5. Friday would be classed as a genuine business journey and a mileage claim should be accepted, because although it is to another office of the business, it is not the permanent workplace of the employee, the employee is attending at the request of his employer and is not forming part of a regular pattern of visits. (Noting employee B lives outside a reasonable commuting distance and therefore 18 miles should be deducted from their journey applying the 75 mile starting point cap outlined in section 4.7.
   (56 miles *2 for the return journey would be claimable)