Yorkshire Dales National Park Authority **ITEM 9**

Date: **26 March 2024**

Report: **Scheme of Members' Allowances 2024/25**

Purpose of the report

1. To recommend the adoption of the Scheme of Members' Allowances for 2024/25 (see **Appendix B**).

RECOMMENDATION

2. To adopt the Scheme of Members' Allowances for 2024/25

Strategic Planning Framework

3. The information and recommendation contained in this report is consistent with the Authority's statutory purposes and its approved strategic planning framework.

    - ***Corporate Plan Objective 34:*** Plan and manage the Authority's work so as to make the most effective use of our resources.

Background

4. The current version of the Scheme of Members' Allowances was adopted by the Authority in 2011. The Scheme is reviewed and approved annually. The table below shows the current Basic Allowance ("BA") and Special Responsibility Allowances ("SRA") available to Members, with effect from 1 April 2023.

	Annual allowance From 1 April 2023
Basic Allowance [BA] (available to all Members)	**£3,665**
Special Responsibility Allowance [SRA] ♦ Chair of the Authority (BA x 2) ♦ Deputy Chair of the Authority (BA x 0.5) ♦ Chair of the Planning Committee (BA x 0.75) ♦ Deputy Chair of the Planning Committee (BA x 0.4)	 **£7330** **£1,832** **£2,749** **£1,466**

5. Before the beginning of each financial year, the Authority must 'make a scheme' for the payment of BA for that year. The scheme must also make provision for other allowances, if the Authority intends to pay them – SRA, travelling, subsistence and Dependents' Carers' allowance (DCA).

6. Before a National Park Authority makes or amends a scheme, it must have regard to the recommendations made by any Independent Remuneration Panels (IRPs) of any

Unitary or County Councils which appoint Members to the Authority. The following table shows those IRPs which have made recommendations in 2023-24 and a brief summary of their recommendations. The full reports are available from the relevant Local Authority websites - links are in the table below.

Local Authority	Date of IRP report	Recommendation(s)
North Yorkshire Council	15 November 2023 NY IRP Report To be reviewed every four years thereafter	• Recommended an uplift to BA of £1,500 (from £15,500 to £17,000) to take into account the recommendations of the IRP. • Recommended an uplift of 2% to all SRAs • Recommended travel and subsistence allowances remain the same as the rates for staff and that the mileage rate should always be in line with the mileage rate paid by HMRC. .
Westmorland and Furness Council	20 April 2023 WF IRP Report	• That the BA for all members should be increased to £13,000 p.a.to reflect travel time commitment and assumed workload of all new Councillors and recognises an element for inflation. • S R A should be based on a multiplier of the Basic Allowance and divided into seven bands. • An increase in the hourly rate of the Dependent Carers allowance, the removal of the current cap of £2000 and the option to exceed the normal hourly rate where circumstances justify it. • The introduction of a Parental Leave Scheme • An extended list of Qualifying Approved Duties • In addition to any annual review of the scheme by the Panel, that the allowances be linked to the NJC annual review and any percentage increase be applied automatically.
Lancashire County Council	14 December 2023 LCC IRP Report	• Recommended that the BA increase from £11,612 to 13,777. • Dependents' Carers' Allowance (per hour) Current £7.97 to £9.46
Lancaster City Council	January 2024 LCyC IRP Report	• BA to be increased by 3% from £4,200pa to £4,326 p.a. with effect from 5 April 2024. • The IRP will review the level of basic allowance and make a recommendation to Council at its January meeting. • SRAs be increased by 3% with effect from 6 April 2024.

		• Reconfirm that the Dependents Carers Allowance should allow for reimbursement of up to a maximum of the Real Living Wage as determined by the Living Wage Foundation (currently £12.00 per hour).

7. In 2011, the Authority adopted a policy tying any increases in the Basic and Special Responsibility Allowances to staff pay increases. This is detailed in the Scheme of Members' Allowances, paragraph 10.1: *'Rates of BA and SRA will be updated annually, in line with the percentage change applicable to SCP 28 of the National Local Government pay spine.'* Following a local agreement with UNISON, the National Employers' offer of £1,925 for all pay points for the past year was accepted (an increase of 4.87% for SCP28). Members' allowances were uplifted in line with this National Pay Award, with the increase backdated to 1 April 2023 or from start date for new Members.

8. If a pay increase for 2024/25 is agreed this will be back-dated to 1 April 2024. Budgetary provision has been made for a 4% increase.

9. Members will recall that travel and subsistence rates are set at the same level as those paid to staff, with no change proposed.

10. The maximum hourly rates of DCA have been increased in line with the increases announced to the rates of the national living wage which take effect from 1 April 2024.

Rebecca Eslick
Committees Officer

8 March 2024

SCHEME OF MEMBERS' ALLOWANCES

Approved March 2024 for the financial year 2024/25

1. INTRODUCTION

1.1 As required by the Environment Act 1995 and the Local Authorities (Members' Allowances) (England) Regulations 2003, the National Park Authority, makes a scheme for the payment of allowances to Members. The scheme provides for payment of the following allowances: -

- **Basic Allowance** - payable to each Member;
- **Special Responsibility Allowance** - for certain Members in recompense for additional duties undertaken as a result of their holding of various positions within the Authority;
- **Dependents' Carers' Allowance** – payable for attendance at an "Approved Duty" [see **Appendix A**] and some "Special Responsibility Duties" as agreed by the National Park Authority (NPA);
- **Travel and Subsistence** - payable for attendance at an "Approved Duty" [see **Appendix A**] and for relevant "Special Responsibility Duties" as agreed by the NPA.

1.2 Details of the current rates for the various allowances referred to above are set out in **Appendix B**.

2. GENERAL POINTS

2.1 **A Member may choose to forego *all or* any part of their entitlement to an allowance by giving written notice to the Chief Executive (National Park Officer).**

2.2 All enquiries relating to Members' allowances should be made to the Committees Officer, on:

- telephone no. 01969 652364, or
- email: Committees@yorkshiredales.org.uk.

3. BASIC ALLOWANCE (BA)

3.1 **BA** is: -

- payable to all Members, unless they elect to not receive the payment.
- payable in monthly instalments, in arrears and apportioned for part year entitlements, where the term of office of a Member begins or ends otherwise than at the beginning or end of a year. [As it is paid automatically, direct into a bank account, Members do not need to claim it.]
- subject to the deduction of Income Tax and National Insurance if necessary [see Paragraph 9.3].

3.2 **Definition of BA**

BA is payable in recognition of the time and resource devoted by Members to their work, including: dealing with correspondence; attendance at meetings; training, conferences and workshops, and incidental costs such as IT consumables, postage and private telephone use.

4. SPECIAL RESPONSIBILITY ALLOWANCE (SRA)

4.1 **SRA is: -**

- paid to Members who have specified special responsibilities, unless they elect not to receive payment.
- allocated on the basis of degree of responsibility and on the expected call on Members' time.
- paid monthly in arrears and apportioned for part year entitlements, where a Member does not have throughout the whole of a year any such special responsibilities as entitle him / her to an SRA.
- As determined by HMRC, is subject to the deduction of Income Tax and National Insurance.

4.2 A full list of the posts that receive **SRA** and the current rates payable is set out in **Appendix B.**

4.3 **SRA** is in recognition of the duties over and above those of a "normal" Member that relate to certain positions within the Authority, including: meetings with officers; dealing with correspondence; visits; meeting official Visitors to the National Park; official openings and familiarisation/fact finding visits.

4.4 **SRA** does **not** include an element for travel or subsistence. Claims for travel and subsistence **can**, therefore, be claimed for any duty that is covered by the payment of an **SRA.**

4.5 **SRA** does **not** include an element for payment of expenses of care for dependents. Members are expected to carry out some SRA duties (such as dealing with correspondence, research and reading), without having to organise external care. DCA will **not** be payable for these types of activity. DCA **can** be claimed for attending meetings and events, attended as part of the SRA duties.

5. DEPENDENTS' CARERS' ALLOWANCE (DCA)

5.1 Subject to paragraphs 5.2 and 5.3, **DCA** may be claimed where a Member arranges paid care in respect of named children aged 14 or under for whom the Member has parental responsibility, or in respect of other named dependents where there is medical or social evidence that care is required and for whom the Member is a carer.

5.2 Payment of DCA is:-

- claimable for any **approved duty,** and for attending meetings or events covered by a **special responsibility payment** (see also paragraph 4.5);
- payable for the duration of the meeting or event attended, plus travelling time to and from the meeting;
- paid on the basis of the actual expenditure incurred, subject to a maximum hourly rate and a maximum annual allowance, as specified in **Appendix B;**
- not payable where a Member already receives a carer's allowance from the Department for Works and Pensions;
- not payable where the care provided is by a parent of the dependent, a person who is part of the Member's household or someone under 16;
- claimed monthly on the Members' claim form.

5.3 All claims for DCA must be supported by receipts.

6. TRAVEL ALLOWANCE (TA)

6.1 **TA** is:-

- claimable for any **approved duty,** and for any duty covered by a **special responsibility payment;**
- claimed monthly on the Members' claim form;
- payable at the rates set out in **Appendix B**.

6.2 **Notes**

- **Train Fares** are reimbursed at **standard rate**
  [NB - Members who regularly use the train for Authority business, and who are of State Retirement Age, may reclaim the cost of an appropriate Railcard.];
- If practicable, Members should use public transport and claim the fare(s) rather than the mileage allowance;
- Members should, wherever possible, share transport - an additional payment is payable for each passenger carried;
- Reimbursement of **Taxi Fares** may be made in exceptional circumstances;
- Reimbursement may be claimed for expenditure on **tolls, ferries, parking fees** etc.;
- Any Member who submits mileage claims for reimbursement must ask for and retain sufficient Value Added Tax (VAT) receipts for the purchase of fuel to support their claim. These receipts **must be retained by the Member** for six years. These procedures are necessary to enable the Authority to recover VAT from HM Revenue and Customs (HMRC) on reimbursement of mileage claims.

7. SUBSISTENCE ALLOWANCE (SA)

7.1 SA **is:-**

- claimable for any approved duty or **SRA** duty exceeding 4 hours which spans the agreed meal time periods;
- claimable for the actual cost of the meal (*) or the overnight expense up to the maximum allowed;
- claimable monthly via the Members' claim form; receipts should be submitted whenever possible, to support expenditure (*);
- **NOT** claimable when the Authority provides food for Members at meetings;
- reimbursed at the rates set out in **Appendix B** (*)**.**

7.2 **Note:** * - all claims for subsistence must be supported by receipts.

8. NON CLAIMABLE DUTIES

8.1 For the avoidance of doubt, the following duties are **not** approved for the purpose of claiming Travel Allowances and Subsistence Allowances:-

- single Member duties (unless sanctioned by Yorkshire Dales National Park Authority);
- Parish Council meetings;
- attendance at a meeting of a committee, sub-committee, panel or working group of which you are **not** a Member, unless you have been specifically invited in advance by the Chair;
- outside bodies who pay expenses to Members;
- duties relating to outside bodies that are not committee, sub-committee or working group meetings (please see "Approved Duties" – Appendix A).

9. CLAIMS

9.1 **How to Claim**

- BA and SRA are paid automatically; monthly in arrears, direct into a bank account, after completion of initial details, and assuming a Member chooses to receive them.
- DCA, TA and SA must be claimed on the Members' Claim Form for allowances.
- In order to assist with the monitoring of the budget, Members are requested to submit claims monthly, no matter how small. In order to try to ensure payment at the end of the following month, claims should be received by the Committees Officer (at the Bainbridge Office) at the latest by the 4th of the month following that claimed for. This allows all claims to be paid together on the last working day of that month.
- Claims should be submitted as soon as possible after the month end. If that is not possible, then they should be submitted within three months of a duty having been performed.
- A supply of claim forms can be obtained from the Committees Officer, or claims may be submitted electronically (in which case receipts obtained by Members for subsistence or other expenses should be retained by the Member for six years).
- Allowances must **not** be claimed where the Member is entitled to receive payment from another body.

9.2 **Partial Year Entitlement**

- A Member, who begins or ends a term of office or a SRA post during the course of the financial year, is entitled to an appropriate proportion of the BA or SRA for that year.

9.3 **Tax and National Insurance**

- BA, SRA and DCA are all taxable and are subject to national insurance, depending on individual circumstances.
- Members can request a PAYE code from HMRC for the taxing of payments. If no other tax code is supplied, Members will be taxed at basic rate.
- Members may be able to obtain an exemption for national insurance if they are over State Retirement Age upon proof of date of birth.

10. OTHER PROVISIONS

10.1 **Annual Updates**

- Rates of BA and SRA will be updated annually, in line with the percentage change applicable to SCP 28 of the National Local Government pay spine.
- Hourly rates of DCA will be updated annually, in line with the national living wage.

10.2 **Repayment**

- Where payment of any allowance has already been made in respect of any period during which the Member is not a Member of the Authority, or for any other reason not entitled to receive the allowance in respect of that period, the Authority may require repayment of such part of the allowance.

APPENDIX A

YORKSHIRE DALES NATIONAL PARK AUTHORITY

APPROVED DUTIES

1. Attendance at any of the following is specified as an **approved duty**:

   (a) Any meeting of the Authority, or any of the Authority's Committees, Sub-Committees, Working Parties, Panels or other bodies of which they are a Member specified in a list approved from time to time by the Authority.

   (b) Any other meeting the holding of which is authorised by the Authority, or a Committee or Sub-Committee, Working Party or Panel of the Authority, provided that attendance at the meeting is specified as an approved duty by a resolution of the body authorising it.

   (c) Any meeting or event (non-social) attended by a Member Champion (MC) in the performance of his/her duties as a MC and which is authorised by the Lead officer for that area of the Authority's work.

   (d) Any formal training event, conference or outside body at which the Member has been formally authorised to attend as a representative of the Authority.

   (e) Any formal meetings of the Local Government Association or the Association of National Park Authorities or the English National Park Authorities Association by the Chairman and/or Deputy Chairman of the Authority.

   (f) Any meetings or events (non-social), not covered elsewhere in the Scheme, on the official invitation of the Chief Executive

2. Allowances must **not** be claimed where the Member is entitled to receive payment from another body.

3. Attendance by the Chair and/or Deputy Chair at Authority/Committee/Sub-Committee briefings shall be deemed 'approved duty' for the purposes of the payment of DCA and Travelling and Subsistence Allowances.

APPENDIX B

SUMMARY OF RATES OF ALLOWANCES FOR MEMBERS

[Allowances and subsistence rates 2024/25, pending any 2024/25 pay settlement]

CATEGORY OF ALLOWANCE	RATES PAYABLE Annual
Basic Allowance [BA] (available to all Members)	**£3,665**
Special Responsibility Allowance [SRA] ♦ Chair of the Authority (BA x 2) ♦ Deputy Chair of the Authority (BA x 0.5) ♦ Chair of the Planning Committee (BA x 0.75) ♦ Deputy Chair of the Planning Committee (BA x 0.4)	 **£7330** **£1,832** **£2,749** **£1,466**
Dependents' Carers' Allowance [DCA] ♦ Hourly rate paid up to national living wage ♦ Maximum annual allowance (equivalent to 100 hours per Member per year)	 **Up to £11.44** **£1144.00**
Travelling Allowance [TA] ♦ Up to 10,000 miles (HMRC rate) ♦ 10,000 miles and above ♦ Passenger supplement – (maximum 4 passengers)	**Per mile** **45p** **25p** **5p per passenger**
A single claim by a Member for a duty shall be limited to a maximum of 150 miles (that figure to be increased by 150 miles for each passenger up to a maximum of 600 miles)	
Subsistence Allowances [SA] ♦ Breakfast allowance – more than 4 hours absence before 11am ♦ Lunch allowance – more than 4 hours and between 12 noon and 2pm ♦ Tea allowance – more than 4 hours including between 3pm and 6pm ♦ Evening meal – more than 4 hours ending after 7pm	 **£7.00** **£10.00** **£8.00** **£15.00**
Meals on trains ♦ If breakfast, lunch or dinner need to be taken on the train, the reasonable cost of the meals may be reimbursed in full, subject to the provision of appropriate receipts.	
Travel and Subsistence rates are the same as those payable to staff.	

If you have any queries about the Scheme of Allowances, please contact the Committees Officer on 01969 652364 or by email: **Committees@yorkshiredales.org.uk**