

Loch Lomond & The Trossachs National Park Authority
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Ref: FOI 2025-011 14 April 2025

REQUEST UNDER FREEDOM OF INFORMATION (SCOTLAND) ACT 2002

Thank you for your email of 17 March 2025 in which you have requested access to information held by the National Park Authority. We have processed your request under the Freedom of Information (Scotland) Act 2002 and have provided our response below.

Your Request

I am looking for some information to assist with some benchmarking in relation to Subsistence Rates and Allowances if possible. Would you be able to share your current subsistence rates and overnight stay allowance with me please?

Our Response

The National Park Authority has a 'Pay, Allowances and Benefits' policy which contains the information you have requested. I have attached this policy for your information.

Yours sincerely

Information Management
Loch Lomond and the Trossachs National Park Authority



Pay, Allowances and Benefits

Version: V0_9 July 2024

Owner: HR / Corporate Services

Approved by: Executive

<u>CONTENTS</u>		PAGE NUMBER	
1.	Purpose and Scope	3	
2.	Pay	3-4	
3.	Allowances	4-6	
4.	Employee Benefits	6-8	
5.	Equality and Diversity Impact Assessment	8	
6.	Best Value	8	
7.	Monitor & Review	8	
App	endix A – Cycle to Work – How to	9	
Appendix B – Document Control Sheet		12	

1. Purpose and Scope

The purpose of this document is to provide you with guidance on pay, allowances and benefits available through payroll. This guidance applies to all staff employed by Loch Lomond & The Trossachs National Park Authority (LLTNPA).

2. Pay

2.1 <u>Deductions From Pay</u>

For the purposes of the Employment Rights Act 1996, LLTNPA will deduct from your salary any sum due to LLTNPA, without limitation, in terms of any over payment of salary, and/or holiday taken in excess of accrued entitlement, and/or any advances or loans made to the employee by LLTNPA. In the event of such sums being due to LLTNPA at the date of termination, and if the final salary payment is insufficient to recover any such, you will be required to repay the outstanding amount due to LLTNPA within one month of the date of termination.

2.2 Overtime Rates

Time worked in addition to the normal working hours for each week (35 hours) shall count as overtime. Work in excess of the normal hours of duty should be discouraged and you should not be required to consistently work overtime. Where overtime is found to be unavoidable and prior approval by the appropriate line manager has been given, payment shall be calculated on the following basis;

- Overtime should only be authorised in exceptional circumstances and with prior agreement from your line manager
- Overtime shall be paid at time and a half for all hours worked and double time for work on Sundays for those who work Monday to Friday only.
- Overtime should only be paid when you work outwith standard working hours, i.e. 08.30 to 16.00, and on a specific project that would not form part of your normal post duties.
- For those who do not work Monday to Friday 08:30 to 16:00 overtime should only be paid outwith your normal working day.
- Overtime should not be granted on a regular basis and managers should review their overtime spend to establish if alternative working patterns require to be considered.
- 2.3 In the case of part time employees, single time is paid for any additional hours worked outwith your contractual hours and overtime as per the above rates is paid in excess of 35 hours.

2.4 In the case of job share employees, if either job share partner works their partner's share of hours then you would receive single time up to 35 hours and anything in excess of those hours would be entitled to overtime as per the above rates.

If however one job share partner carries out work outwith their normal working hours and is not covering their partner's share of hours i.e. evenings/weekends, you would be entitled to receive overtime as per the above rates when working in excess of your contracted hours.

- 2.5 In the Rangers Service where a 5 day week is worked other than a Monday to Friday basis, the first non-working day is designated as the rest day and the second and third are free days. Payments for the rest day will be at the rate of double time and the free days will be at time and half i.e. if Saturday is the rest day and Sunday the free day, Saturday will be paid at double time and Sunday time and half.
- 2.6 If you are required to work on a public holiday or organisational shut down days as part of the normal working week, you shall be entitled to additional single time or a day in lieu to take at a later date. Specifics for Rangers are detailed below;

Rangers

- If you are rostered to work on a public holiday and **required to work** you will receive additional single time or a day off in lieu.
- If you are rostered to work on a public holiday but are **not required to work** then you will receive the public holiday.
- If a public holiday falls on a free day or rest day you will receive a day off in lieu.

3. Allowances

3.1 Responsibility Allowance

With the necessary approval from your line manager, if you temporarily undertake higher responsibility duties, you may be paid a responsibility allowance at the minimum rate of 5%. This will be determined by:

- The extent of the additional responsibilities
- The period from which they are undertaken

3.2 Standby Call Out

The nature of certain posts makes it necessary for you to carry out standby duties. Therefore you will be contractually required to undertake standby duties if so requested by LLTNPA and to carry out emergency work as and when the need arises.

Standby duties relate to a specified rostered arrangement whereby you are under an obligation outside your normal working hours to remain on call and to be available to be consulted and if necessary to be called out for emergency duty. If your post is graded at Band E or above and are required to undertake standby duty, this requirement is reflected in the grade of your post and will not be entitled to payment in accordance with the undernoted:

- If you are performing standby duty, you will be paid an allowance of £17.45 for each complete day of standby duty actually performed, with a maximum payment of £483.92 per month.
- If you are undertaking standby duty and are contacted or called out in accordance with the agreed arrangements, you will be paid on the following basis.
 - For each occasion on which you are contacted, and which results in the exercise of skills for which the standby duty is required a payment of £20.50. You will only be entitled to one such payment within the period of 1 hour and thereafter you will be entitled to receive a payment of time and a half at your normal rate.
- When standby duties fall on a public holiday reimbursement of time in lieu will be taken at a later date.

3.3 Travel Allowance

If you are required as part of your duties to undertake work away from your designated place of employment, you should in the first instance use an LLTNPA pool car following the appropriate procedure. In exceptional circumstances it may not be appropriate to use a pool car therefore you shall be eligible to receive a mileage payment.

A mileage rate as indicated below for each mile undertaken on LLTNPA business.

- 45p per mile up to 10,000 miles per annum
- 25p per mile after 10,000 miles per annum
- Motorcycle 24p per mile
- Bicycle 20p per mile
- Passenger 5p per mile

To determine the number of miles for which the appropriate mileage rate will be paid, the following criteria apply.

No mileage allowance will be payable in respect of the normal journey between home and office or base of work. If you travel direct from home to your destination/site, you must deduct the normal journey miles from home to office or base of work and claim any additional miles only.

A claim for each of the above should be made by you on the standard travel & subsistence claim form. Claims must be submitted no later than the month following the month to which the claim relates otherwise payment may be rejected. Any claims submitted after six months to which the claim relates will not be paid.

As a line manager it is your responsibility to check any claims for business mileage made and verify that a pool car could not have been used instead before authorising a claim. It is also your responsibility to ensure the correct mileage is being claimed i.e. normal hours from home to work deducted from miles claimed. In the event that you are unsure whether an individual has the right to claim business mileage or not, please consult the Payroll Adviser who will advise accordingly.

3.4 Expenses

Parking tickets, accommodation, flights etc., will be refunded in full subject to the appropriate evidence of expenditure being produced i.e. VAT receipt.

3.5 Subsistence Allowances

If it is necessary for you to incur additional expense in the course of your work in respect of travel, meals and/or overnight accommodation you will be reimbursed for expenses incurred, subject to the appropriate evidence of expenditure being produced. Prior approval from your line manager must be sought.

Reimbursement for lunch, tea or evening meal will be in accordance with HMRC benchmark scales. The sum expended will be reimbursed provided VAT receipts are provided.

Minimum journey time Maximum amount of meal allowance

•	5 hours	£5
•	10 hours	£10
•	15 hours or more	£25

No alcoholic beverages can be claimed in any circumstance.

4. Employee Benefits

4.1 Pension

You will automatically be enrolled into a pension scheme. LLTNPA operates a Local Government pension provided by Strathclyde Pension Scheme.

The LGPS is a registered public service scheme under Chapter 2 Part 4 of the Finance Act 2004 and it is a qualifying pension scheme, which meets and exceeds the government standards. The scheme complies with the relevant provisions of the Pension Scheme Act 1993, the Pensions Act 1995 and the Pensions Act 2004.

As a member of The Strathclyde Pension Scheme, you will be required to contribute a percentage of your salary, which is a Career Average Scheme (CARE) and the Authority also contribute on your behalf which is determined at each triennial valuation of the Pension Fund by the Fund's Actuary.

4.2 Death In Service

A death in service payment of £17,274 will be paid to your dependants if you die while in service. This sum will rise in line with the basic award as defined by Scottish Government's public sector pay policy applied to the median point in the Authority's salary structure each year. A pro-rated amount will be paid if you are part-time/ job sharing.

4.3 Professional Membership Fees

If your post requires you to be a member of a professional body, then you will be reimbursed your annual membership fee. Payment of annual membership fees will be the responsibility of the individual.

4.4 Cycle To Work Scheme

You can apply under the salary sacrifice scheme to purchase a bicycle under the Cycle to Work Scheme and maximise the savings available. The 'How to Apply' quidance and further details can be found at Appendix B.

4.5 Interest Free Loan – Further Education

Employees can apply for an interest free loan for the purpose of Further Education. The application form and further details can be found on Park Central. Applicants must have a contract for at least the required length of time to repay the loan and will sign a declaration for the purpose of repayment.

4.6 <u>Interest Free Loan – Rail Travel</u>

Employees can apply for an interest free loan for the purpose of Rail Travel. The application form and further details can be found on Park Central. Applicants must have a contract for at least the required length of time to repay the loan and will sign a declaration for the purpose of repayment.

4.7 Credit Union

Employees can apply to save with Glasgow Credit Union and the deduction will be taken from your salary with a dividend paid each year. Contact the Payroll Adviser for further details.

4.8 Savings Club

Employees can apply to save for Christmas with our in-house savings club. A deduction will be taken from your salary which is reimbursed in your December salary.

5. Equality and Diversity Impact Assessment

An equality and diversity impact assessment was carried out and no discriminatory effects were identified for any particular group within the workforce. This will be monitored on an ongoing basis.

6. Monitor and Review

This Policy will be reviewed on a regular basis by HR to make sure that it reflects any changes to amounts being paid and every 5 years for a full policy review.

Cycle To Work Scheme – How to Apply

Appendix A

1. Salary Sacrifice

- 1.1 The Maximum Value of voucher you will be able to get is £2,500. This ceiling is governed by Consumer Credit licensing, and the LLTNP is not licensed to deal with purchases for over £2,500. You will not be able to purchase vouchers at a level where repayment levels take your salary below the National Minimum Wage.
- 1.2 Full details of the scheme can be found on the Cycle scheme Website (www.cyclescheme.co.uk). If you have any specific queries or would like more information, please ask HR.
- 1.3 A salary sacrifice scheme, means that you give up your right to receive part of your pay in return for the employer's agreement to provide a non-cash benefit in this case the loan of a bicycle and related equipment. Your payments are taken from your salary before tax and NI are deducted, hence allowing you to benefit from Tax and NI relief. Once you have joined the scheme it is not possible to cancel your loan and you are therefore committed to making the salary sacrifice for the duration of the loan period. If your employment is terminated during the loan period, you will still be liable to complete the payments identified in the loan agreement.
 - Child Tax Credits If you claim child tax credits you should contact Revenue
 & Customs for more advice on how your Child Tax Credits may be affected.
 - Statutory Maternity Pay LLTNPA pays maternity pay at a higher rate than the Statutory level therefore is unaffected.
 - Student Loans if you are paying a student loan, this may be affected by salary sacrifice. The trigger point for payments is based on the part of your salary on which you pay NI, so your loan repayments may reduce if you join the cycle scheme.
 - VAT LLTNP is not VAT registered and is therefore unable to pass on VAT savings.

However, the tax and NI savings still mean that you can make savings on the full price cost of the bike and equipment.

2. Ownership and Responsibilities

- 2.1 The bike and equipment automatically become the property of the Cycle scheme until the hire period finishes.
- 2.2 Regarding the transfer of ownership, Cycle scheme will contact you at the end of the hire period with the end of hire options. The maintenance and insurance of the

bike is your responsibility. The cycle shop should be able to advise you on the necessary servicing, and are likely to give your bike its first service free, once you have bedded it in. If your bike is stolen before it is paid for then you have effectively left the scheme and will need to pay all outstanding money from your net salary (i.e. after tax and NI deductions).

2.3 It is therefore very important to ensure the bike and any fittings to safeguard against the losses following a theft. Locks which conform to insurance companies' requirements can be purchased along with the bike as part of the scheme.

3. General Safety Advice

- 3.1 You are responsible for your health and safety in using the bike to travel to and from work. We strongly recommend the following:
 - You should ensure that the bike is maintained in a safe and useable condition
 regular maintenance, inspection and servicing are recommended.
 - A cycle helmet will protect you should you be involved in an accident –
 whether or not to wear a helmet is the individual's decision, but helmets can
 be bought as additional equipment under the scheme.
 - Brightly coloured and reflective clothing will ensure that you are easier for other road users to see – reflective clothing can be bought as additional equipment under the scheme.
 - Adequate lighting for the front and back of the bike are a legal requirement when cycling after dark – lights can be bought as part of the scheme.
 - Cycling in adverse weather conditions increases the level of hazard you do
 not need to use your bike to cycle to work every day to qualify for the cycle
 scheme.

4. Process

- 4.1 Identify a bike shop which is taking part in the scheme a list of Cycle scheme Partner Shops is available on their website.
- 4.2 You should go to the bike shop or online and select the bike and equipment you require. The bike shop will then provide you with a quote for the equipment, which you will need to place on the voucher request.
- 4.3 Enter your personal details (including your payroll code), the bicycle and safety equipment details including your quote number at www.cyclescheme.co.uk/da21ba.
- 4.4 Cycle scheme will advise HR that you have placed a request. HR will review your application and determine whether you are eligible to join the scheme.

- 4.5 If you are eligible HR will raise a certificate through Cycle scheme, will be invoiced, and once we have paid Cycle scheme a hire agreement and an e- certificate will be sent to you.
- 4.6 The e-certificate can then be redeemed in the bike shop for the purchase of the bike and equipment.
 - *Remember, you should arrange insurance for the bike at this point as you are liable for repaying the full amount if the bike is stolen.
- 4.7 Deductions will be made from your salary at source and before Tax and NI deductions are made for a period of 12 or 24 months.
 - *Don't forget to check what maintenance schedule is recommended for the bike you are responsible for its maintenance in a safe and useable state.
- 4.8 After the final payment has been made, Cycle scheme will contact you with the end of hire options in line with HMRC regulations.

Document Control Sheet

Appendix B

Prepared By	
Date Effective From	30/11/2017
Review Frequency	5 years
Contact	

Revision History:

Version:	Date:	Summary of Changes:	Name:
V1_0	30/11/2017	New policy	
V7_0	July 2021	No change – scheduled review	
V8_0	19/05/2022	Updated to reflect change to 35-hour week	
V9 _0	17/07/2024	Updated to reflect rate changes	

Approvals: This document requires the following signed approvals.

Name/Title	Date	Version

Distribution: This document has been distributed to

Name:	Title/Division:	Date of Issue:	Version:
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	Uploaded to Park Central	July 2021	7_0

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