

draft

**MEMBERS'
ALLOWANCES
SCHEME**

27 January 2009

LEICESTERSHIRE POLICE AUTHORITY
Members' Allowances Scheme
(Commencing 01 April 2009)

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1 PERIOD OF OPERATION

This Scheme will operate with effect from 01 April 2009 and may be amended from time to time. Any amendments will be published before they take effect.

2 BASIC ALLOWANCE

All Members of the Police Authority, other than those receiving special responsibility allowances under paragraph 3 below, are entitled to a Basic Allowance. The Allowance is fixed having regard to the job profile attached at Annex A to this scheme. It is intended to include time commitment of each member in formal and informal meetings and with officers and incidental costs such as use of telephone and internet.

The Basic Allowance is £8600 per Member.

No attendance allowance shall be payable under this scheme either for Authority duties or in respect of appointments to outside bodies.

3 SPECIAL RESPONSIBILITY ALLOWANCES

Members who have special responsibilities are entitled to receive a special responsibility allowance. When a Member undertakes more than one special responsibility role, he/she will be entitled to the highest of the allowances attaching to those responsibilities but may only receive one allowance. These allowances are fixed having regard to the role descriptions attached at Annex A and the allowances are as follows:

<i>Role</i>	<i>Allowance</i>
Chairman of the Authority	£25,800 per annum
Vice-Chairman of the Authority	£16,555 per annum
Committee Chairmen	£12,052 per annum
Panel Chairmen or Champion Member	£9,687 per annum

These figures are inclusive of the Basic Allowance.

4 PERFORMANCE OF JOB PROFILES

The exercise by Members of the role and responsibilities set out in the Job Profile will be monitored. Members are required to submit monthly reports to the Chief Executive showing hours devoted to the role.

As part of their "contract" Members are expected to spend around seven hours a week on average on Police Authority business including preparing for, and attending, meetings of the full Authority, its Committees and Panels, and any discussion or training days that are arranged.

5 RENUNCIATION

A Member of the Authority may by notice in writing to the Treasurer elect to forego all or any part of his/her entitlement to a basic or special responsibility allowance. Any sum which a Member decides to renounce will remain available for use for other policing purposes.

A Member may also elect, by giving notice to the Treasurer, that an amount, not exceeding the amount of his/her unrenounced allowance, be paid to a charity (or charities) under the "give as you earn" scheme. There is now no maximum limit which can be paid to charity, with effect from the financial year 2001/2002. (Members should note that amounts notionally received and passed to charity may still attract national insurance.)

6 INDEPENDENT MEMBERS SELECTION PANEL, STANDARDS COMMITTEE, POLICE APPEAL TRIBUNALS, AND OTHER SUCH BODIES

Undertaking these duties requires infrequent periods of intensive work over a time limited period.

The **Independent Member Selection Panel** comprises five members, namely 3 Members of the Authority, a member appointed by the Home Secretary and a third member appointed from a list approved by the Home Secretary. The Panel scrutinises applications for the role of Independent Member and presents the Authority with a list of double the number of candidates as there are vacancies. The Authority is responsible for determining the level of payments to be made to Selection Panel members. Each member of the Panel (including the Police Authority Members) shall be paid £163 per day and £81.50 per half day for attending meetings of the Panel and for preparation time.

The **Standards Committee** will include two lay members. Each lay member will be paid £163 per day and £81.50 per half day for attending meetings of the Committee and any occasion when his/her attendance on Authority business is, in the Chief Executive's view, reasonably justified.

A person independent of the Authority is required to serve on **Misconduct Panels** which govern disciplinary hearings of police officers. Each such independent person will be paid £163 per day and £81.50 per half day for attending meetings of the Panel and for preparation time.

Authority Members are nominated to sit as members of **Police Appeal Tribunals**, which are the final appellate authority in police discipline cases. Police Authority Members who sit on these panels shall be paid £213 per day and £106.50 per half day or, if higher, the same daily rate as the other Tribunal members at rates set by the Home Office.

Any member will be paid an allowance of £210 per day or £105 per half day to attend specific Association of Police Authorities policy group and network meetings, conferences and training events, including attendance at the Chairman's Awayday, on behalf of the Leicestershire Police Authority (unless an attendance allowance is paid by the APA).

NOTE:

- (a) For the purpose of this section reference to a 'day' means any period of more than 4 hours in one day and 'half day' means a period of less than 4 hours. Travelling time upto a maximum of 1 hour may be included for this purpose.
- (b) In addition non-police Authority Members will be entitled to claim expenses for travel and subsistence at the rates set out in Annex C.

7 ASSOCIATION OF POLICE AUTHORITIES (APA)

Office holders appointed by the APA or those who are appointed by the APA to represent it on external bodies or organisations will be remunerated directly by the APA for that national work.

8 APPROVED DUTIES FOR THE PURPOSE OF THE PAYMENT OF TRAVEL AND SUBSISTENCE ALLOWANCES

Attending meetings of the Authority or any body of the Authority and undertaking duties which are in accordance with the job profiles are recognised as approved duties for the purposes of the payment of expenses of travel and subsistence.

Attendance at meetings (including Committees and Sub-Committees) of outside bodies to which the Member has been appointed by the Authority shall be approved duties.

The Chief Executive (acting under delegated powers) may approve further duties.

Details of the amounts payable are shown in Annex C.

9 CARER'S ALLOWANCE

A Member may claim a carer's allowance where he/she has incurred expenditure on engaging a carer for a dependant in order to carry out approved duties, subject to the following:-

- For an allowance to be payable the dependant being cared for must be in one of the following groups:
 - a child under 16 years of age;
 - an elderly person;
 - a person with a physical or mental disability;

- a person with a learning disability; and must live with the Member as part of his/her family and must not be able to be left unsupervised.
- A carer (ie the person being paid to act as carer while the Member is carrying out his/her Authority duties) is defined as someone who does not normally live with the Member as part of the Member's family and is not part of the extended family.
- Reasonable carer's costs incurred can be claimed upon the provision of receipts.
- The claim should be included on the Member's claim form, with a receipt from the carer attached.

The Inland Revenue view the payment of carer's costs as a taxable benefit, so any payments will be subject to tax and national insurance deductions.

10 PART YEAR ENTITLEMENTS

Basic and special responsibility allowances are calculated by reference to a period of 12 months and are paid by equal instalments to each Member's bank account. From time to time changes will take place, for example:

- where a member becomes or ceases to be a Member of the Authority at some time during the year;
- where a Member accepts or relinquishes special responsibilities which attract a special responsibility allowance; or
- where the Authority amends the scheme of allowances.

When a change occurs a Member will be entitled to payment of the allowance appropriate for the responsibilities being carried out during the period when and at the rate which was current at the time that the responsibilities were performed.

11 ABSENCE

Where any member fails to attend at least 2 meetings of the Authority, its Committees or Panels (to which they are appointed), or Member Discussion Days, within any 3-month period (or, in the event of maternity being the reason, any 6-month period), without the consent of the Authority, or of the Chief Executive in consultation with the Chairman, any allowances payable herein shall cease to be payable from the end of that period until the member next attends a meeting, unless the Authority agrees that the allowances shall be paid.

12 SUSPENSION

- (i) Where any member is suspended from acting as a member of the Police Authority pursuant to any action or matter relating to Part III of the Local Government Act 2000, his/her entitlement to any allowances herein shall be not paid for the period of suspension unless para (ii) applies

- (ii) This paragraph applies where the member is allowed to continue to serve as a member after the final adjudication of the topic for which the suspension was imposed

13 VARIATION OF SCHEME

The allowances mentioned in this scheme will be updated on 1 April each year in line with Police Support Staff cost of living increases.

The annual increase will be reported to the Police Authority at the earliest opportunity. Any other amendments to the scheme will be solely determined by the Police Authority.

Changes will be notified to Members and an amended scheme issued as required.

14 ARRANGEMENTS FOR MAKING A CLAIM

The arrangements for making claims are set out in Annex D.

LEICESTERSHIRE POLICE AUTHORITY MEMBERS' JOB PROFILES

Chairman of the Authority

Role

To fulfil the basic responsibilities of a Police Authority Member and hold the office of Chairman of the Authority.

Additional Responsibilities

1. To provide leadership, ensuring that the authority works as a coherent and corporate body.
2. To preside at authority meetings, applying standing orders and ensure that members have a fair opportunity to participate in debates.
3. To represent the authority to the press and outside organisations.
4. To oversee co-ordination of police authority business at member level and develop, review and monitor implementation of the policies and strategies of the police authority.
5. To liaise with the Chief Executive, Treasurer and Chief Constable to facilitate authority business.
6. To hold regular strategic meetings with the Chief Constable.
7. To undertake performance review of the members of the chief officer team.
8. To appoint the Police Authority's officers and staff and ensure that arrangements are in place for effective management of officers and staff.
9. To ensure that Authority Members receive the support and training they need to carry out their functions effectively.
10. To represent the Authority on the Association of Police Authorities.
11. To attend regional networks and national tripartite gatherings, as required.

Vice Chairman

Role

To fulfil the basic responsibilities of a Police Authority Member and to hold the office of Vice Chairman of the Authority.

Additional Responsibilities

1. To deputise for the Chairman when necessary.
2. To liaise closely with the Chairman and assist him/her in overseeing conduct of the Authority's business as described in the Chairman's job profile.
3. To represent the Authority on the APA, if nominated to do so.

Chairmen of Committees

Role

To fulfil the basic responsibilities of a Police Authority Member and to chair a Committee or similar of the Authority.

Additional Responsibilities

1. To lead the work of a Committee or similar of the Authority.
2. To act as the Authority's lead member and spokesperson on the areas within the Committee's remit.
3. To develop and maintain up-to-date knowledge and specialist expertise in the area for which responsible.
4. To liaise closely with authority and police staff in developing and managing the work of the Committee, and in particular ensuring that matters or actions arising from minutes are completed.
5. To contribute to national policy development, national events or APA networks or initiatives on the areas for which responsible.
6. To have responsibility for the attendance and participation by members at their Committee.

Chairmen of Panels

Role

To fulfil the basic responsibilities of a Police Authority member and hold the office of Panel Chairman.

Additional Responsibilities

1. To lead the work of the Panel within its remit.
2. To develop and maintain up to date knowledge in the specific area of responsibility.
3. To ensure that actions from minutes are completed.
4. To report back to the parent Committee on recommendations arising from Panel discussions.
5. To have responsibility for the attendance and participation by members at their Panel.

Champion Member

Role

To fulfil the basic responsibilities of a Police Authority member and hold the office of Champion in relation to a particular topic.

Additional Responsibilities

1. To take a proactive lead on the Police Authority for the work within the subject area of responsibility.
2. To develop and maintain up to date knowledge in the specific area of responsibility.
3. To be the primary member point of contact for the Constabulary regarding the subject area of responsibility and to ensure appropriate attendance at any relevant Constabulary monitoring forum meeting.
4. To ensure that other members of the Authority are sighted on issues of importance in the specific area of responsibility.
5. To ensure that actions from minutes pertaining to the subject area are completed.

6. To report back to the relevant Committee on recommendations arising from discussions in the area of responsibility.

Police Authority Member

Responsibilities

1. To carry out collectively all statutory and locally determined requirements of a Police Authority Member, including participation in the formulation of policy, decision-making and other activities of the full authority (such as determining the budget and precept, determining local policing priorities, agreeing the annual policing plan and other strategies). A list of police authority statutory responsibilities is at Annex B.
2. To participate effectively as a member of any committee, panel, task group or other authority forum to which the Member is appointed.
3. To participate in reviews, as nominated by the Authority.
4. To comply with all relevant codes of conduct and maintain the highest standards of conduct and ethics.
5. To maintain an up-to-date knowledge and awareness of national and local policing issues.
6. To maintain a good working knowledge of force policies and practices and to establish good working relationships with officers of both the authority and the police service.
7. To rigorously scrutinise, challenge and monitor all aspects of force performance.
8. To participate fully in local consultative arrangements and actively engage in communication and dialogue with local people about local policing services.
9. To represent the views of the Police Authority within local communities and the views of local communities to the Authority.
10. To participate actively in any outside body or forum on which the member is appointed to represent the Authority.
11. To be involved in the appointment, discipline or dismissal of senior officers, as appropriate.
12. To monitor the way in which complaints are dealt with by the force (including, if required, the dip-sampling of complaint files) and deal with complaints against chief officers.

13. To promote equality of opportunity and work to eliminate unlawful discrimination both internally within the Authority and force and in the provision of policing services.
14. To attend local, regional and national conferences/seminars/briefings, if nominated by the Authority.
15. To answer questions at council meetings, if nominated to do so by the Authority.
16. To ensure that an effective Independent Custody Visiting Scheme is maintained.
17. To participate in inspections and audits of the force and Authority.

SUMMARY OF POLICE AUTHORITY STATUTORY DUTIES/RESPONSIBILITIES

Police Authorities' three key functions are:

- To secure an efficient and effective police service (Section 6, Police Act 1996)
- To hold the Chief Constable to account
- To secure best value ie continuous improvement in the way (their functions) are exercised having regard to economy, efficiency and effectiveness (Section 3, Local Government Act 1999)
- To make arrangements for obtaining
 - the views of local people about the policing in their area, and;
 - the co-operation of local people in preventing crime (Section 96, Police Act 1996)

Authorities have a whole range of statutory duties which underpin these functions. The following is not an exhaustive list – in particular, it does not detail procedural matters under local government legislation or those relating to the appointment or responsibilities of Police Authority officers/staff under police/local government legislation. Instead, it focuses on key responsibilities that police authorities are required to fulfil as part of their functions. These are:

- To determine the local priorities for policing – after consulting local people and the Chief Constable (Section 7, Police Act 1996)
- To publish a rolling three-year policing plan including Ministerial Priorities, local policing objectives and any performance targets set by the Authority (Section 8, Police Act 1996 and Section 6, LGA 1999 and associated regulations)
- To report back to the community at the end of the year on the extent to which the policing plan has been met (Section 9, Police Act 1996)
- To appoint the Chief Constable and in appropriate circumstances to call upon him or her to retire, subject to the approval of the Secretary of State (Section 11, Police Act 1996)
- To appoint Deputy and Assistant Chief Constables and in appropriate circumstances to call upon any of them to retire (Section 12, Police Act 1996)
- To hold the Police Fund and maintain accounts (Section 14, Police Act 1996)

- To agree the police budget and set the precept (Section 19, Police Act 1996 and Section 40, Local Government Finance Act 1992)
- To nominate one or more Members of the Authority to answer questions on the discharge of the Authority's functions at a meeting of a relevant council when given reasonable notice of this by the council (Section 20, Police Act 1996)
- To collaborate with other Police Authorities to provide jointly equipment, premises or other material or facilities, where appropriate (Section 23, Police Act 1996)
- To decide the charges for the provision of special police services (Section 25, Police Act 1996)
- To provide advice and assistance to an international organisation, institution or a police body outside the UK (includes secondment of police officers), subject to the consent of the Home Secretary (Section 26, Police Act 1996). The Authority can charge for such advice/assistance.
- To comply with any direction given by the Secretary of State on performance targets for Ministerial priorities (Section 38, Police Act 1996)
- To comply with any Codes of Practice issued by the Secretary of State relating to the discharge of Police Authority functions (Section 39, Police Act 1996)
- To comply with any direction made by the Secretary of State following an adverse report by HMIC ie that the Force is not, or will cease to be effective or efficient (Section 40, Police Act 1996)
- To comply with any direction made by the Secretary of State as to the budget requirement (Section 41, Police Act 1996)
- To comment on any HMIC report on the Force and any comments made by the chief officer about the report and to publish those comments (Section 55, Police Act 1996)
- To investigate complaints about the conduct of ACPO officers (Section 68, Police Act 1996) or where appropriate refer complaints to the IPCC (Part 2, Police Reform Act 2002)
- To keep itself informed of the workings of the complaints and discipline procedures (Part 2, Police Reform Act 2002)
- To have regard to any guidance issued by the Home Secretary on complaints or disciplinary matters (Part 2, Police Reform Act 2002)

- To pay out of the Police Fund, in such cases and to such extent as it thinks appropriate, any damages or costs awarded against the police in respect of torts or in relation to the settlement of a claim (Section 88, Police Act 1996)
- To receive grants from any local council which falls wholly or partly within the Authority area either unconditionally or, subject to conditions agreed with the chief officer of police (Section 92, Police Act 1996)
- To approve, on such terms as the Authority think fit, the acceptance of gifts and loans, including commercial sponsorship for any activity of the Authority or Force (Section 93, Police Act 1996)
- With other 'responsible authorities', to formulate and implement crime and disorder audits and strategies for each district/unitary area in the police area (Section 5, Crime and Disorder Act 1998)
- To exercise its functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can, to prevent crime and disorder in its area (Section 17, Crime and Disorder Act 1998)
- To comply with the requirements of the Freedom of Information Act 2000
- To have due regard for the need to
 - Eliminate unlawful racial discrimination
 - Promote equality of opportunity and
 - Promote good relations between persons of different racial groups

(Section 2, Race Relations (Amendment) Act 2000)

- To maintain an effective Independent Custody Visitors Scheme

AMOUNTS PAYABLE FOR TRAVEL AND SUBSISTENCE

1 Introduction

The Leicestershire Police Authority will reimburse travel and subsistence expenses as follows.

2 Travel Allowance

- 2.1 Members may be reimbursed for reasonable and necessary travelling expenses by public transport, including taxi fares where appropriate, in order to undertake Police Authority business. If travelling by rail, Members are entitled to travel First Class.
- 2.2 Travelling expenses are limited to the actual journey from home or regular place of work except in exceptional circumstances approved by the Police Authority. Long journeys such as travelling back from holiday to attend a meeting do not qualify other than the amount equivalent to the local journey.
- 2.3 If a member's home is outside the Police Authority area, the distance and time used for any claim is from the point where the journey to the meeting crosses the Authority boundary. This limitation shall not apply to Standards Committee Lay Members, whose journey can include travel to and from their home even if outside the Police Authority area.
- 2.4 If a member's usual business address is outside the Police Authority area, the full journey may be claimed on the basis that a person's work venue is not always within an individual's control.
- 2.5 Travel warrants for use on official rail journeys may be obtained from the Chief Executive of the Police Authority by calling (0116) 229 8980. Some approved duties are undertaken out of the Police Authority area and whereas car allowances may be claimed in appropriate cases, travel by rail is recommended where it is in the financial interests of the Police Authority.
- 2.6 The rates for travel by a Member's own vehicle will be the mileage rate at the HM Revenue and Customs statutory exempt amount from time to time. This is known as the authorised mileage allowance payment (AMAP). Currently this is as follows:

Table 1 – level of AMAPs

Kind of vehicle	Business miles	Per mile
Car or van	first 10,000	40p
	after that	25p
Motor cycle	all	24p
Cycle	all	20p

3 Night Subsistence Allowance

3.1 The rate of night subsistence allowance is to cover the purchase of any hotel accommodation required in the case of overnight absence from the usual place of residence. Generally this accommodation is booked for members by the Police Authority office, however where members book hotel accommodation themselves it shall be

- Up to £140 for such an absence in the Greater London area; or
- £90 - £95 elsewhere.

Receipts must be provided.

3.2 The night subsistence allowance shall be deemed to cover a continuous period of absence of 24 hours. However, the requirement for overnight accommodation is usually foreseeable and can be booked via the Authority office. Day Subsistence Allowance, to cover meals, may be claimed in addition.

3.3 On occasions a member of the Authority may be able to arrange overnight accommodation with friends or relatives residing in the area. Where this is the case the member may claim an allowance of £25. Receipts are to be provided where possible.

4 Day Subsistence Allowance

4.1 The rate of day subsistence allowance is to cover the purchase of meals where meals have not already been provided. In the case of absence from the usual place of residence, this shall be up to a maximum of:

- | | | | |
|-------|-----------|---|--------|
| (i) | Breakfast | - | £7.50 |
| (ii) | Lunch | - | £12.50 |
| (iii) | Dinner | - | £30.00 |

Receipts must be provided.

5 Meals on Trains

5.1 When main meals are taken on trains during a period for which there is an entitlement to day subsistence, the reasonable costs of meals, (including VAT), may be reimbursed in full, within the limits set out in paragraph 5.2 below. If any meal on a train is claimed the corresponding claim for day subsistence allowance for that duty shall be reduced by 4 hours in respect of each meal taken. Receipts are expected to be provided.

5.2 The limitations of reimbursement are:

- (i) absence of more than 4 hours but not more than 8 hours – the cost of 1 main meal
- (ii) absence of more than 8 hours but not more than 12 hours – the cost of 2 main meals
- (iii) absence of more than 12 hours – the cost of 3 main meals.

ARRANGEMENTS FOR MAKING CLAIMS

- 1 There is no need to claim basic and special responsibility allowances; these will be paid automatically each month. However in order to be reimbursed for other expenses and allowances Members and others entitled to allowances must make claims on the proforma provided.
- 2 A full description of the approved duty being claimed is required to enable it to be properly identified.
- 3 Claim forms may be obtained from the Chief Executive's Office, Leicestershire Police Authority, St Johns, Enderby, Leicester, LE19 2BX. Tel (0116) 229 8980. E-mail: police.authority@leicestershire.pnn.police.uk
- 4 Claims should be submitted monthly to the Chief Executive of the Police Authority. Any claim that is received by the Chief Executive before the 5th day of a month will be paid by bank credit on the first working day of the following month.
- 5 In any event, claims must be submitted within two months of the month in which the expenses claimed were incurred or risk being rejected.
- 6 **Recovery of VAT on some expenses**
Customs and Excise have advised that the Authority can now recover the VAT element of some types of Members' expenses. VAT can be reclaimed where the full cost of expenses are being reimbursed. The following is a list of the most likely types of expenses where VAT could be reclaimed:
 - hotel accommodation and sundries;
 - full cost of meals, eg on trains;
 - car parking and tolls;
 - taxi fares (if driver is VAT registered).To enable the Authority to recover the VAT, please obtain a VAT receipt/invoice either made out to Leicestershire Police Authority or in your name and attach it to your monthly expenses claim form. Where a flat/fixed rate allowance is paid, eg meal allowances, no VAT is recoverable.
7. **Income Tax**
 - 7.1 The Inspector of Taxes, has advised that each Member will be given the option of tax being calculated in accordance with normal PAYE procedure, or, have tax deducted at the basic rate with an adjustment being made at the end of the year. An allowance for expenses can be made, such amount to be agreed between the Member and the Inspector.
 - 7.2 All arrangements for income tax must be made through the Inspector of Taxes, who will advise Payroll (Finance Department) of the basis to be applied and any

- allowances to be given. The Payroll (Finance Department) is unable to accept any other information affecting deductions or allowances.
- 7.3 At the end of the tax year, the Payroll (Finance Department) has to notify the Inspector of Taxes of the amounts paid during the tax year and a form P.60 will be issued to each Member showing details of the information given to the Inspector. When a Member ceases to hold office, a form P.45 is issued to the Member, a copy of which is sent to the Inspector.
- 7.4 As part of the Self-Assessment arrangements for income tax the Inland Revenue do expect individuals to keep records of pay/allowances received and receipts for expenses, which should be obtained wherever possible.
- 7.5 Any queries regarding income tax should be directed to the Payroll Manager in the Finance Department; tel. (0116) 248 2043.

8 National Insurance Contributions

- (a) Irrespective of any involvement in other employment or office, contributions will be deducted as appropriate.
- (b) Contributions are to be calculated by reference to the total gross earnings used for tax purposes paid in each pay period, irrespective of the period in which they are earned or relate. The pay period for this purpose will be one calendar month.
- (c) Contributions can only be deducted from earnings at the reduced liability or non-liability rates, codes B and C, above, if the Payroll (Finance Department) is supplied with a certificate issued by the Department of Social Security authorising one of these contribution rates. Members who are either married women or widows have the option to contribute at the reduced liability rate and those who are retired for national insurance purposes need only contribute at the non-liability rate. In either case, please make application to your local office of the Department of Social Security to obtain the appropriate certificate.
- (d) Members who can satisfy the Department of Social Security that they already pay national insurance contributions in other employments up to the statutory maximum can obtain a certificate which allows these allowances to be paid without national insurance deductions.
- (e) The essential feature in accounting for national insurance contributions is the national insurance number. Would new members please therefore advise Payroll (Finance Department) of this prior to commencing their duties.
- (f) This will ensure that the correct national insurance deductions are made without over or under deduction, which could occur if more than one month's claims are processed at the same time.

- (g) A return of contributions will be made at the end of each year to the Department of Social Security, similar to that made for income tax, and the form P.60 which includes pay and tax information will also include contributions made under the national insurance scheme.

Any queries regarding national insurance contributions should be directed to the Payroll Manager in the Finance Department; tel. (0116) 248 2043.

9 **Social Security Benefits**

The Department of Social Security will regard a Member's allowances as a gain from employment. It is important, therefore, that any Member in receipt of any Social Security benefits (eg unemployment or sickness benefit, income support or disability working allowance) should inform the office of the Department of Social Security paying the benefits irrespective of whether s/he claims the allowances payable by the Police Authority. The Department of the Environment has issued guidance on members' allowances, tax and social security benefits. For further information please contact the Treasurer.