



BOARD MEMBER EXPENSE POLICY

Policy Classification: Board

Status: Approved

Policy Lead:	Chief Executive Officer
Date Approved:	June 2019
Last Review Date:	June 2016
Review Due Date:	June 2022
Review Period:	3 years unless required earlier due to changes in the law, regulation, best practice or requirement of the Association

REFERENCE PAGE

Document Title:	Board member Expense Policy
Aim:	To provide a clear understanding of the Association's provision for and reimbursement of those expenses that Board members are entitled to claim while carrying out their duties on behalf of the Association.
Objective:	1 The Eildon Group will ensure that the highest standards of governance and partnership working are adhered to, including compliance with our regulatory frameworks
Scope of Policy:	Board Members
Nominated Officer:	Corporate Services Manager
Approval Source:	Board
Legal & Regulatory References:	HMRC Employee Mileage Allowance Payments
Procedural References:	Eildon Housing Association Standing Orders Entitlements, Payments & Benefits Policy Staff Salary, Payment & Benefits Policy
Consultation Completed:	N/A
Risk Implications:	1- Existing policy, minimal change
Equalities Assessment:	All Eildon policies and key documents are developed with the clear objective of ensuring that they do not discriminate against any person and have negative impacts for equality groups. We will always welcome comments on the impact of a policy on particular groups of people in respect of, but not limited to, age, disability, gender reassignment, race, religion, sex or sexual orientation, being pregnant or on maternity leave and children's rights and wellbeing.
Accessibility:	Accessible electronically/online and in print. All documents can be translated and made available in audio, braille and large print versions upon request.

PURPOSE

The purpose of this policy is to provide a clear understanding of the Association's provision for and reimbursement of those expenses that Board members are entitled to claim while carrying out their duties on behalf of the Association.

All Board members serve on a completely voluntary basis. However, it is recognised that when representing the Association they may, from time to time, incur out of pocket expenses and that these expenses should be reimbursed accordingly.

CLAIMS & APPROVALS

Board members will be entitled to claim all reasonable expenses incurred in relation to carrying out their duties on behalf of the Association.

Usually and wherever possible, the Association will arrange and pay in advance for travel, meals and accommodation for Board members when they are on approved Association business. However, where this may not be possible the following arrangements will apply.

All claims should be submitted in accordance with the Association's Standing Orders, on the appropriate documentation and by appropriate means.

Board expenses must be approved and signed by the Board Chair or in their absence the Vice-Chair. The Chair's expenses are signed by the Vice-Chair. In exceptional circumstances where it is known that it would be some time before the appropriate Board signatory would be available and waiting would cause unnecessary hardship, the Company Secretary or Assistant Company Secretary can sign the expense claim.

Board members are responsible for their own personal income tax disclosures. The Association will however, on request from a Board member, provide confirmation of funds paid to them.

ELIGIBLE EXPENSES

The type of expenses for which payment will be made (but not limited to) include:

- Travel
- Meals and Accommodation
- Loss of Earnings
- Care for Dependants
- Out of Pocket & Other Expenses

TRAVEL

Board members will be expected, where reasonably possible, to use the most cost-effective means of transport unless there is a specific reason why an alternative has to be used.

Board members are entitled to claim the costs of using their own vehicle when travelling on Association business. Board members wishing to make a claim are required to keep an accurate record of all business mileage and should submit claims for payment on a regular basis (at least quarterly).

All Board members may claim a mileage allowance in accordance with HMRC limits for the following methods of transport:

- Car per mile
- Car per passenger, per mile
- Motorcycle per mile
- Bicycle per mile

Claims for parking charges incurred on Association business will be reimbursed when submitted with a valid receipt. (Note, any parking, speeding or other such fines incurred while on Association business will *not* be reimbursed by Eildon and are expected to be met by the individual.)

Claims for costs incurred in using other means of travel, including taxi and public transport, for Association business will be reimbursed when submitted with a valid receipt.

MEAL ALLOWANCE & ACCOMMODATION

For Board members attending approved events, such as conferences, training or residential events, the Association shall arrange and meet the costs of meals incurred during attendance. Where meals are not provided during attendance at such events the Association shall pay subsistence of the following:¹

- Breakfast: £8.00
- Lunch: £10.00
- Evening Meal: £20.00

In the very rare circumstances where the Association has not been able to reserve and pay for Board member accommodation while on Association business, Board members will have their accommodation reimbursed on a reasonable bed and breakfast basis.

¹ Meal allowance rates have been amended in line with the increase in allowance paid to Eildon Housing Association staff from 1 April 2018.

LOSS OF EARNINGS

Where a Board member, in attending Association business, suffers a direct loss of income, the Association will reimburse the sum lost. The Board member must provide documentary proof of the loss of income from their employer² prior to the funds being reimbursed.

In the event of such a claim the following circumstances must be satisfied;

- The claim is not for a routine, scheduled or expected meeting.
- The meeting or event could not reasonably be held at an alternative time.
- Attendance of the Board member was required and authorised.
- It would not have been reasonable for another individual to attend in their place who would not have incurred a loss of earnings.

CARE FOR DEPENDENTS

Reasonable costs that are incurred by Board members for the care of a dependant adult or child, in order to attend Association business, will be met by the Association. Claims must be accompanied by a receipt and cannot be issued by a connected person. The Association may ask for evidence of the relationship to the dependant and the nature of the care.

OUT OF POCKET & OTHER EXPENSES

It is recognised that occasionally other reasonable expenses may be incurred by Board members that are not specifically covered in this policy and that may be refunded by the Association. Each case will be considered on its own merits without setting a precedent for the future.

REVIEW

This policy should be reviewed within three years unless required earlier due to changes in the law, regulation, best practice or requirements of the Association.

Mileage rates will be adjusted upon receipt of changes issued by HMRC.

² If the employer is a Connected Person as per the Associations Entitlements, Payments & Benefits Policy and Guidance, the Association reserves the right to request further evidence it requires to satisfy itself that the claim is reasonable and in accordance with relevant policy and regulatory guidance.