

FP19

# Board Member Expenses

## Policy

Last Review | May 2024

Next Review | May 2027

Lead Officer | Director of Finance & People

# Contents

<b>1. Introduction.....</b>	<b>3</b>
<b>2. Cost effectiveness.....</b>	<b>3</b>
<b>3. Claims and authorisation .....</b>	<b>3</b>
<b>4. Travel and subsistence rates .....</b>	<b>4</b>
4.1. <i>Travel milage rates.....</i>	<i>4</i>
4.2. <i>Fares.....</i>	<i>4</i>
4.3. <i>Parking .....</i>	<i>4</i>
4.4. <i>Subsistence .....</i>	<i>4</i>
4.5. <i>Other expenses.....</i>	<i>5</i>
4.6. <i>Tips.....</i>	<i>5</i>
<b>5. Childcare costs.....</b>	<b>5</b>
<b>6. Outcomes &amp; Standards .....</b>	<b>5</b>
6.1. <i>Scottish Social Housing Charter Outcomes &amp; Standards .....</i>	<i>5</i>
6.2. <i>Regulatory Standards of Governance &amp; Financial Management .....</i>	<i>5</i>
<b>7. Data Protection.....</b>	<b>5</b>
<b>8. Anti-Bribery.....</b>	<b>5</b>
<b>9. Statement Equality, Diversity &amp; Inclusion (EDI) .....</b>	<b>6</b>
<b>10. Policy Review .....</b>	<b>6</b>
<b>11. Document References.....</b>	<b>6</b>

## **1. Introduction**

This document details Trust Housing Association's policy in relation to Board Member travel and other expenses and the process to claim their reimbursement.

Board Members are voluntary positions which are not remunerated, Board members can claim reimbursement for out of pocket expenses, reasonably incurred in line with this policy.

## **2. Cost effectiveness**

All Board members have a duty to ensure that in undertaking any travel and incurring any expense in order to fulfil their role, that this is done in the most cost-effective manner to minimise the cost to the Association.

When travelling to a meeting / event / location which other colleagues may also be attending at the same time, the possibility of car sharing should always be considered.

If car sharing is a practical proposition, considering start and end points of a journey and timing, then this should be undertaken.

If two or more people are travelling together and there is / are designated company car users in the group, then a / the company car user should drive, as this will be the most cost-effective solution.

Where public transport is available and convenient, then this may be used and claimed at standard class fares only.

## **3. Claims and authorisation**

All claims should be made on a Board Member Expenses Claim Form following the Procedure on Claiming Board Member Expenses and claims must be authorised by the Chief Executive.

Expense claims should be submitted regularly and must be submitted to the Finance Team duly authorised as above. All expenses will be paid by BACS. At the end of the financial year a final claim for all journeys undertaken or costs incurred up to 31st March must be submitted by 5th April.

In normal circumstances, travel and subsistence expenses claims will be for mileage or fares, with the exception of airfares, which will be booked by Trust on behalf of the individual.

However, reasonable subsistence and accommodation costs may be claimed where appropriate. Ideally if accommodation is required this should be booked and paid for directly by Trust. Should members require any guidance or advice they should contact the Chief Executive or Director of Finance & People for assistance.

## 4. Travel and subsistence rates

### 4.1. Travel mileage rates

Board Members will be reimbursed for travel expenses at the Casual User rate, this is based on HMRC rates and are currently;

- Car: 45p per mile up to 10,000 miles per annum, then 25p per mile thereafter
- Motor cycle: 24p per mile

### 4.2. Fares

#### *Travel Tickets*

All travel tickets should be purchased at the standard/economy rate. In normal circumstances the Association will purchase airline tickets on behalf of the Board Member. Equally, the Association will be happy to purchase rail or other travel tickets in advance for Board Members. Receipts for all travel tickets or in the absence of a receipt, the ticket itself must be retained and submitted with the travel expenses claim form, to allow reimbursement.

#### *Taxi Fares*

**Within Edinburgh** Trust has a contract with City Cabs, which enables travellers to simply sign a receipt issued by the cab driver and the cab company then submits an invoice to Trust on a monthly basis. To enable this process to work effectively and to ensure that only authorised journeys are paid for, travellers must quote the contract number with the company. Contact details can be obtained from the Corporate Services Team.

**Within Glasgow** a similar arrangement exists within Glasgow, where we have a contract with Glasgow Taxis. Contact details can be obtained from the Corporate Services Team.

**Outwith Glasgow and Edinburgh** taxis fares will be reimbursed at cost as shown by the receipt.

### 4.3. Parking

Parking charges will be reimbursed at cost as shown by the receipt. The Association will not reimburse anyone for parking fines.

### 4.4. Subsistence

The Association will pay all reasonable claims for expenditure on meals and accommodation that is wholly and necessarily incurred on Association business.

**Meals:** reasonable meals costs will only be reimbursed with receipts when expenditure has been incurred within the terms of this policy.

**Accommodation:** where an individual is required to stay overnight away from home for Association business then in normal circumstances the Association will arrange the accommodation. In exceptional circumstances, where this is not possible the

reasonable cost of Hotel or Guest House accommodation will be reimbursed on submission of a receipt.

Where a Board Member is visiting Association developments and is required to stay overnight, then the guestroom may be used if the Board Member wishes to do so and if the guest room is available.

#### **4.5. Other expenses**

On occasion Board Members may require to make purchases in relation to the conduct of their role and in order to gain reimbursement must submit invoices/receipts to support their claim. The making of ad hoc purchases by this means should be a last resort, the preference is always to follow the normal procurement process.

#### **4.6. Tips**

4.7. It is permissible to include a tip for taxi fares and meals of no more than 10% in the claim, if it is appropriate to tip. Ideally this should also be detailed on the receipt.

### **5. Childcare costs**

Reasonable childcare costs will be reimbursed by Trust to enable Board Members to fulfil their role. The provider of childcare must be a registered childcare provider (nursery or childminder) and must not be a close family member (i.e. spouse, parent, another child or sibling) or live in the same household as the Board Member. Proof of purchase of the childcare must be provided as part of the expense claim (i.e. invoice from the childcare provider) and where appropriate the cost should be prorated against the time spent on Trust Board Member's duties.

### **6. Outcomes & Standards**

#### **6.1. Scottish Social Housing Charter Outcomes & Standards**

- 13: Value for Money

#### **6.2. Regulatory Standards of Governance & Financial Management**

- 3: The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay.

### **7. Data Protection**

We will comply with the provisions of the Data Protection Act 2018, which gives individuals the right to see and receive a copy of any personal information that is held about them by the Association and to have any inaccuracies corrected.

### **8. Anti-Bribery**

The Association is committed to the highest standards of ethical conduct and integrity in all its activities and, to ensure compliance with the Bribery Act 2010, it has

introduced an Anti-Bribery policy and procedures. These must be adhered to by all employees, Board Members and associated persons or organisations acting for or on behalf of Trust when undertaking any actions referred to in this policy.

## **9. Statement Equality, Diversity & Inclusion (EDI)**

As leaders of EDI, the Association aims to promote equality and diversity and operate equal opportunities policies which inform all aspects of its business. It will ensure that it adheres to the Equality Act 2010 by being committed to equal and fair treatment for all and opposed to any form of unlawful discrimination. As such, in considering this policy, no one will be treated differently or less favourably than others because of any of the protected characteristics as listed in the Equality Act 2010:

- disability;
- sex;
- gender reassignment;
- pregnancy and maternity;
- race;
- sexual orientation;
- religion or belief;
- marriage and civil partnership;
- age;

or because of any other condition or characteristic which could place someone at a disadvantage were it to be taken into account, unless this can be objectively justified in terms of the legislation.

Trust will make reasonable adjustments for disabled people where necessary and possible to do so and will use Happy to Translate tools and procedures to help overcome a language barrier.

## **10. Policy Review**

This policy will be reviewed on a three-yearly basis. The purpose of the review is to assess the policy's effectiveness and adhering to current legislation and good practice and identify any changes which may be required.

## **11. Document References**

In all of Trust's official documents, where references are made to specific job titles, roles, groups or committees, such references shall be deemed to include any changes or amendments to these job titles, roles, groups or committees resulting from any restructuring or organisational changes made within the Association (or, where this policy also applies to another member of the Trust group, made within that group member) between policy reviews.