Board Members Expenses Policy

Document Control

Responsible Postholder	Chief Executive			
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Reviewed by	Board			
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Consultation Required	Yes		No	✓
Equalities Impact Assessment	Yes		No	✓
Added to Company Website	Yes	✓	No	
Associated Documents Considered	Yes	✓	No	

1. Scope of the Policy

1.1. Waverley Housing pays expenses to members of the Board and its Committees to meet the costs they incur in carrying out their duties, e.g. travelling to meetings and events. This Policy sets out the expenses that may be reimbursed to Waverley Housing Board/Committee members in connection with their role.

1.2. Currently Waverley Housing does not make any payment of remuneration for work undertaken in the capacity as a Board member.

The Secretary shall be appointed by the Board Members for such term, at such remuneration and upon such conditions as they see fit. Any Secretary so appointed may be removed by them.

2. Objectives of the Policy

2.1. The Company will not make payment or grant benefit to a Board Member (or anyone who has been one within the preceding 12 months) except in accordance with the Company's Entitlements, Payments and Benefits Policy.

2.2. The Company will meet legitimate expenses which Board Members and co-opted members incur whilst carrying out duties on behalf of the Company and which are acceptable within the terms of this policy.

3. Conditions

3.1. Expenses will only be paid:

- For actual expenses incurred where a receipt is provided.
- To attend Board Meetings or Committee Meetings.
- When undertaking other official business on behalf of the Company on the authority of the Board. This includes attendance at conferences, training events and seminars.
- In any of the above circumstances, expenses will only be paid as detailed in Eligible Expenses section below, and where alternative provision was not included e.g. expenses cannot be claimed for meals, accommodation, transport etc. where these are already included in any attendance fee, or they are provided free of charge.

4. Eligible Expenses

4.1. Travel:

Board Members should be aware of "best value" and are expected to use the most cost effective form of transport when travelling on company business.

Exceptions are permitted when there are specific reasons why an alternative had to be used, such as for issues of safety, inaccessibility where a member is frail or disabled, or where the times of departure or arrival are not suitable.

The Company will meet any travel expenses incurred by a Board Member, providing that it falls within the conditions for paying expenses as set out above.

Under the terms of this policy, this includes:

- Standard class fares on public transport (rail bus, air or ferry).
- Taxi fares – at charge rate (receipts must be provided).
- Car mileage - will be in accordance with rates set by HMRC throughout the financial year.
- Bridge tolls, car park fees (receipts must be provided).

Fines for breaching parking regulations, speeding or other road traffic offences are not included.

4.2. Meals:

Meal expenses will be payable to Board Members who are prevented by their official duties from taking their meal at home (or where they would ordinarily take their meals), and thereby incur additional expenditure.

This does not include attendance at Board Meetings, Committee Meetings or other meetings at the Company offices, or where a suitable meal has been provided or has been reimbursed.

Meals covered are breakfasts, lunches and evening meals except where any of these are included in the price of the overnight accommodation. Actual expenses will only be paid up to a maximum amount, which shall be determined by the Board from time to time.

The current rates are as follows:

Breakfast:	up to £ 8.00
Lunch	up to £12.50
Evening Meal	up to £26.50

(up to a maximum of £47 per day)

4.3. Child Care:

The Company will meet the costs of childcare incurred through having to have a child looked after while carrying out duties associated with being a Board Member. This is providing that a receipt for the expense incurred is provided and that the person minding the child is not a member of the Board Member's household.

Child-minding expenses will be paid for any child, step child or child for whom a Board Member is the legal guardian. Such children must normally live with them and must be under the age of 16.

Childcare costs cannot be claimed where cheaper or free alternatives are available e.g. where a crèche was provided.

The cost will be met in full, subject to a valid receipt from a Registered Child Minder. In the absence of such documentation, the Scottish Living Wage (hourly rate) will apply.

4.4. Care of Dependant Relatives:

Board Members can claim expenses incurred through having dependent relatives cared for while they are carrying out duties associated with being a Board Member, providing they can provide receipts for expenses incurred and the person caring is not a member of the Board Member's household.

The Company may ask for documentary evidence of the relationship of the dependent to the Board Member and any legal duty of care e.g. payment of relevant social security benefit, payment from social work etc. before paying expenses.

The cost will be met in full, subject to a valid receipt (e.g. Social Work invoice). In the absence of such documentation the Scottish Living Wage (hourly rate) will apply.

4.5. Overnight Accommodation:

Where accommodation costs are not covered in any other way e.g. within a residential delegate fee or invoiced directly to the Company, Board Members' costs will be approved by the Board prior to the booking of accommodation. In exceptional circumstances where accommodation is required and it is not practical to obtain Board approval, accommodation may be booked and reimbursed up to a maximum of £80 per night. Receipts must be provided.

The Company recognises Board Members will incur additional personal expense whilst staying overnight when representing the company and will pay a Daily Allowance to meet incidental expenses arising from an overnight stay at a rate to be determined by the Board. The current rate for incidental expenses is up to £22 per day.

4.6. Loss of Earnings:

The Company may also reimburse a Board Member for any loss of earnings or annual leave entitlement in the following circumstances providing that:

- The payment is not being made in respect of a routine meeting.
- The meeting or event could not reasonably have been held at an alternative time.
- The attendance of the Board Member was required and authorised by the Board.
- Another Board Member who would not lose earnings could either not attend in their place, or it would not have been appropriate for them to attend in their place.
- The claimant submits an official letter from their employer confirming that earnings have been lost or annual leave entitlement used.

- The rate payable for loss of earnings will be broadly in line with the Scottish Court Service jurors' allowances.

Loss of earnings will not be paid to those Board Members who are self-employed unless under exceptional circumstances and approved by the Board. Where such payments are made they will be in accordance with point 6 above.

5. Procedure

5.1. Claims should only be made for expenses that are allowed for in this policy.

5.2. All claims must be on the official expenses claim form. This must be completed in full and signed and dated by the claimant.

5.3. All claims must be submitted within three months' of the date of the claim arising.

5.4. The claim will be approved for payment by a member of the Executive Team and forwarded to the financial services section for processing.

5.5. The payment of expenses will only be made upon submission of a claim form and will normally be made by bank transfer for members of the Board. All claims must be submitted monthly no later than the 20th of each month or earlier if the 20th falls on a week-end.

5.6. Expense claims made by Board Members will be subject to a P11D return to the Inland Revenue and as such will be processed through the payroll system.

5.7. Board Members will be required to provide the financial services section with banking details and National Insurance number.

5.8. Receipts must be provided for all expenses claimed.

6. Review Process

6.1. This Policy has been approved by the Board of Waverley Housing and will be subject to regular review in accordance with Waverley Housing's policy review procedure.

7. Equalities

7.1. Waverley Housing shall apply this policy in accordance with its Equality Opportunities & Diversity Policy. This means that in the application of this policy, we will not discriminate on the grounds of a person's race, religion or belief, gender re-assignment, marriage or civil partnership, pregnancy and maternity, sex, sexual orientation, age or disability.

7.2. Copies of this policy are available on request free of charge from Waverley Housing's office at 51 North Bridge Street, Hawick, TD9 9PX. Copies of this policy will also be made available within a reasonable time, upon request, in a language other than English, or in a format to suit visually impaired persons. The policy is also available on our website www.waverley-housing.co.uk.