



Craigdale
HOUSING ASSOCIATION

BOARD EXPENSES POLICY

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Craigdale Housing Association can provide this document on request, in different languages and formats, including Braille and audio formats.

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1. INTRODUCTION

- 1.1 Craigdale Housing Association (the Association) will pay the cost and expenses wholly and necessarily incurred on its business by Board Members.
- 1.2 It is recognised that Board Members will incur necessary expenses in the pursuit of their duties, and it has been determined that reasonable expenses will be reimbursed, subject to the conditions set out in this Policy.

2. REGULATION AND BEST PRACTICE

- 2.1 To enable Board Members to be properly reimbursed on a fair and equitable basis for expenses incurred in connection with the duties of the Association having regard to relevant guidance including:
 - a) SHR Regulatory Standards of Governance and Financial Management; and
 - b) Scottish Social Housing Charter.

3. POLICY STATEMENT

- 3.1 Craigdale has adopted this policy to ensure that:
 - Board Members receive proper reimbursement for out-of-pocket expenses
 - Nobody is excluded from playing a full part as a Board Member because of their responsibility for caring for dependents
 - The Association operates in accordance with the law, regulatory guidance, and good practice

4. CONDITIONS FOR PAYING EXPENSES

- 4.1 Expenses will be paid only if they have been incurred as a result of:
 - Attendance at Board meetings, or meetings of a committee, which the person is a member of
 - Undertaking other official business on behalf of the Association on the authority of the Board. This includes attendance at conferences, training events, seminars and external meetings

5. EXPENSES THAT CAN BE CLAIMED

5.1 The Association will recompense Board Members for the following types of expenses:

(i) Travel costs

Expenses can be paid in respect of the following methods of transport:

- standard class fares on public transport (rail, bus, air or ferry)
- car mileage (HMRC rates)

Taxi fares cannot be claimed as these are paid on account (refer to paragraph 5.4 below).

5.2 Members are expected to share cars and taxis where possible, to reduce the costs to the Association.

5.3 Travel costs should be claimed on the basis of the actual amount incurred, unless the method of transport used is a private car in which case expenses will be paid on the basis of the mileage allowance (HMRC Rates as at Appendix 1).

5.4 Board Members are generally expected to use the most cost-effective form of transport. However, where a meeting or event is outside the Association's area but within the Glasgow city region, Board Members may use the Association's taxi account as a way of reducing travelling time and ensuring personal safety. Use of the taxi account should be agreed in advance with the Chief Executive Officer. In exceptional circumstances a Board Member can incur a taxi fare (i.e. not use the taxi account), which can be claimed back through the normal expenses claim process.

5.5 Bridge tolls and car park fees may be claimed as expenses. Fines for breaching parking regulations cannot be claimed.

(ii) Cost of meals

5.6 A subsistence allowance to cover the cost of meals can be claimed in the following circumstances:

- the member is attending an external event outside the Association's offices
- the event lasts for more than 5 hours
- Suitable meals are not provided as part of the event

5.7 The allowance is not payable for attendance at Board or any other meetings at the Association's offices, or where a suitable meal is provided.

- 5.8 The allowances payable will be the day subsistence rates approved by the Board (see Appendix 1). Since the subsistence rates are a fixed rate allowance, receipts do not need to be produced when claims are submitted.

(iii) Childcare costs

- 5.9 The costs of having a child looked after while carrying out duties as a Board Member will be met by the Association providing that the person minding the child is not a member of the Board Member's household e.g. a spouse or co-habitee or close family relation and is a Registered Child Minder.
- 5.10 Craigdale Housing Association may ask for documentary evidence of a child's age, or proof of legal guardianship before paying expenses.
- 5.11 Childminding expenses will be paid for any child or stepchild of a Board Member, or any child for whom the Board Member is the legal guardian. The child must normally live with the Board Member and be under the age of 16.
- 5.12 Childminding costs will be paid on the basis of an invoice provided by the Registered Child Minder.
- 5.13 A maximum of 10 hours childcare costs may be claimed for in any 24 hour period.
- 5.14 Childcare costs cannot be claimed if the Member takes their children to a conference or other event and a suitable free alternative is provided.

(iv) Care of Other Dependent Relatives

- 5.15 Board Members can also claim expenses for arranging care for other dependent relatives, while they are carrying out their duties (including attending meetings of the Board and its Committees).
- 5.16 Expenses can only be paid where there is clear documented evidence of a need for such care to be provided.
- 5.17 Members are required to:
- Provide a receipt for expenses incurred
 - Confirm that the person caring for the dependent is not a member of the Board member's household
- 5.18 The rates that will apply are noted in Appendix 1, with a maximum amount payable during a 24 hour period.

(v) Accommodation

- 5.19 Where accommodation costs are not covered in any other way e.g. within a delegate fee for a conference, the Association will book accommodation for Board Members and will arrange for invoices to be sent direct to the Association for payment. This will prevent Board Members being out of pocket and having to make a subsequent claim for expenses.

Where a Board Member is on official duty for the Association which requires an unexpected overnight stay (i.e. inclement weather), if the Board Member can make contact with the Association the office credit card should be used to pay for expenditure, to save Board Members being out of pocket. Reasonable expenses will be met by Craigdale Housing Association on production of appropriate receipts this includes hotel, dinner, bed and breakfast accommodation. This includes accommodation and breakfast up to a maximum value of £150.00

(vi) Overnight Allowances

- 5.20 The Association will pay an allowance to Board Members who are required to be away from home overnight on duly authorised Association business (e.g. attending a residential conference). In these circumstances, the allowance payable will be as described at Appendix 1.
- 5.21 Overnight allowances costs will be covered up to £30.00 where food is provided. Where food is not provided, a higher amount may be reimbursed upon submission of receipts and prior approval.

6. WHAT CAN'T BE CLAIMED

- 6.1 Members cannot claim expenses for items where alternative provision has already been made. For example, expenses will not be paid for meals, accommodation, transport etc. where these have already been included in any attendance fee for an event, or if they are provided free of charge.

7. FIXED ALLOWANCE AMOUNTS

- 7.1 Allowances for subsistence and mileage costs will be at the rate set for the staff, as approved by the Board.

8. CLAIMING EXPENSES

- 8.1 This Policy should cover all of the types of expenses which Board members will typically incur in the course of their duties.
- 8.2 Claims for any other costs will only be considered if appropriate receipts are provided and if the Association's Chief Executive Officer is satisfied that the items claimed are a legitimate expense which the Association can lawfully meet.
- 8.3 All claims must be made on the Association's official expenses claim form. The form should be completed in full and signed by the Board Member.
- 8.4 With the exception of subsistence allowances, overnight allowances or mileage claims, receipts will be needed as evidence of expenditure.
- 8.5 Claims will be authorised by the Chief Executive Officer (or in this officer's absence, the Corporate Manager or Senior Housing Services Officer).

9. MONITORING & REVIEW OF EXPENSES

- 9.1 The Chief Executive Officer is responsible for ensuring that appropriate records are kept of expenses and related payments made to Board Members.
- 9.2 The Association's expenditure on Members' expenses is subject to external audit and is also published in the Association's accounts, ensuring accountability to the Association's membership.
- 9.3 The Chief Executive Officer will monitor the cumulative expenses paid to individual Members. The Finance Agent will prepare an annual report summarising the total expenses paid to individual Board Members. This will also be stored in the evidence bank for the Assurance Statement
- 9.4 Fraudulent expenses claims represent a breach of the Association's Code of Conduct. Any such claims will result in action against the Board Member concerned, under the Code of Conduct.

10. WHAT TO DO IF YOU WISH TO COMPLAIN ABOUT OUR APPROACH TO BOARD EXPENSES

- 10.1 We have a separate complaints policy and procedure. Leaflets and copies of the complaint's procedure are available from the Association's office and on our website. We also provide information on how our customers can make a complaint to the SPSO, Bridgeside House, 99 McDonald Road, Edinburgh, EH7 4NS, telephone 0800 377 7300 or 0131 225 5300.

11. EQUALITIES AND HUMAN RIGHTS

- 11.1 We are committed to the principles of equality and diversity, including working towards a Board and Staff team that is representative of the communities it serves in respect of Protective Characteristics.

12. FREEDOM OF INFORMATION (FOI)

- 12.1 The Association is subject to FOI and all enquiries with respect to Board Expenses Policy will be handled strictly in line with FOI and confidentiality policies.

13. GENERAL DATA PROTECTION REGULATIONS (GDPR)

- 13.1 The organisation will treat personal data in line with our obligations under the current GDPR regulations and our own policy.

14. REVIEW CYCLE

- 14.1 This policy will be reviewed regularly and at least every three years or sooner if required.

APPENDIX 1

EXPENSES AND ALLOWANCES AMOUNTS

Allowable expenses will be paid on the basis of actual costs incurred, as described in this Policy. Different arrangements apply for the items described below.

CHILDCARE

Actual costs will be reimbursed where a registered carer is used.

CARE OF ADULT DEPENDENTS

Actual costs will be reimbursed where a registered carer is used, however the following limits will apply.

CAR MILEAGE ALLOWANCES

Mileage allowances (all users) All engine capacities

Mileage rates will match EVH rates for employees

SUBSISTENCE ALLOWANCES

Official duty out with the Association's geographical area of activity for:

between 5 and 10 hours in any one day	£13.41
more than 10 hours in any one day:	£21.91

OVERNIGHT ALLOWANCES

Allowance payable to Board members who are required to be away from home overnight on duly authorised Association business: **£30 per night. If the overnight stay doesn't include dinner a rate of £40 will apply.**