



# Group Board Members Expenses Policy

Board Approved: 10 February 2026

Next Review: February 2031

## 1. Introduction

Homes for Life Housing Partnership Group (HfL and HfL+ = HfL Group) 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.

HfL Group will pay the cost and expenses wholly and necessarily incurred on its business by Board Members.

## 2. Best Practice

To enable Board Members to be properly reimbursed on a fair and equitable basis for expenses incurred in connection with the duties of HfL Group having regard to relevant guidance including:

- SHR Regulatory Standards of Governance and Financial Management
- Scottish Social Housing Charter
- Entitlements, Benefits and Payments Policy
- Code of Conduct

## 3. Policy Statement

HfL Group 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.
- HfL Group operates in accordance with the law, regulatory guidance, and good practice.

## 4. Qualifying Expenses

Expenses will be paid 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 HfL Group on the authority of the Board. This includes attendance at conferences, training events, seminars and external meetings.

## 5. Expenses Claimable

HfL Group will recompense Board Members for the following types of expenses:

### 5.1 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 if not booked through HfL Group account

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).

Board Members are generally expected to use the most cost-effective form of transport. However, where a meeting or event is outside HfL Group's area but within East Lothian, Board Members may use HfL Group'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.

Where outwith East Lothian area, Board Members may incur a taxi fare which can be claimed back through the normal expenses claim process.

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

## 5.2 Meals

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

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

The allowance is not payable for attendance at Board meetings or where a suitable meal is provided.

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

## 5.3 Childcare Costs

The costs of having a child looked after while carrying out duties as a Board Member will be met by HfL Group 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.

HfL Group may ask for documentary evidence of a child's age, or proof of legal guardianship before paying expenses.

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.

Childminding costs will be paid on the basis of an invoice provided by the Registered Child Minder.

A maximum of 10 hours childcare costs may be claimed for in any 24-hour period.

Childcare costs cannot be claimed if the Member takes their child(ren) to a conference or other event and a suitable free alternative is provided.

#### 5.4 Other dependent relatives

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).

Expenses can only be paid where there is clear, documented evidence of a need for such care to be provided.

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

The rates that will apply are noted in Appendix 1, with a maximum amount payable during a 24-hour period.

#### 5.4 Overnight Accommodation

Where accommodation costs are not covered in any other way e.g. within a delegate fee for a conference, HfL Group will book accommodation for Board Members and will arrange for invoices to be sent direct to HfL Group 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 HfL Group which requires an unexpected overnight stay (i.e. inclement weather), if the Board Member can make contact with HfL Group will arrange and pay for the booking, again to avoid Board Members being out of pocket. Reasonable expenses will be met by HfL Group on production of appropriate receipts this includes hotel, dinner, bed and breakfast accommodation.

#### 5.5 Overnight Allowances

HfL Group will pay an allowance to Board Members who are required to be away from home overnight on duly authorised HfL Group business (e.g. attending a residential conference). In these circumstances, the allowance payable will be as described at Appendix 1. These

allowances can be paid prior to the event to ensure that Board Members are not out of pocket attending such events on behalf of HfL Group.

#### 6. What cannot be claimed

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 Allowances

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

#### 8. Claiming Expenses

This Policy is intended to cover all of the types of expenses which Board members will typically incur in the course of their duties.

However, claims for any other costs will only be considered if appropriate receipts are provided and if the Chief Executive Officer is satisfied that the items claimed are a legitimate expense which HfL Group can lawfully meet.

All claims must be made on HfL Group's official expenses claim form. The form should be completed in full and signed by the Board Member. A copy of the form is attached at Appendix 2.

With the exception of subsistence allowances, overnight allowances or mileage claims, receipts will be required as evidence of expenditure.

Claims will be authorised by the Chief Executive Officer (or in the Chief Executive Officer's absence, a Member of the Management Team).

#### 9. Monitoring and Review of Expenses

The Business Support Officer is responsible for ensuring that appropriate records are kept of expenses and related payments made to Board Members.

HfL Group's expenditure on Members' expenses is subject to external audit and is also published in HfL Group's accounts, ensuring accountability to HfL Group's membership.

The Business Support Officer will monitor the cumulative expenses paid to individual Members. The Finance Manager may prepare an annual report summarising the total expenses paid to individual Board Members.

Any claims found to be fraudulent represent a breach of HfL Group's Code of Conduct. Any such claims will result in action against the Board Member concerned, under the Code of Conduct.

## 10. Review

This Policy will be reviewed on a five yearly basis. Allowances updated annually in line with EVH review.

## Appendix 1

### Schedule of Expenses and Allowances

(Equivalent to EVH Staff Allowances where applicable)

<b>Detail</b>	<b>Amount</b>	<b>Method of Claim</b>
<b>Travel - Mileage</b>	0.45p per mile Plus 0.05p per mile per passenger	Detail of journey and purpose of same
<b>Travel – Taxi (non-account)</b>	Cost incurred	Receipt for journey
<b>Travel – other – including parking</b>	Cost incurred	Receipt for journey
<b>Childcare</b>	Cost incurred	Invoice/Receipt from registered carer
<b>Care of Dependents</b>	Cost incurred	Invoice/Receipt from registered carer
<b>Subsistence*</b> <b>5 to 10 hours</b> <b>10+ hours</b> <b>Overnight</b> *only one rate would apply	From 01/04/26 £13.41 (EVH rate) £21.91 (EVH rate) £30.00 (HfL Group rate)	Detail of duties Detail of duties Accommodation receipt
<b>Meals</b>	Cost incurred	Receipt for meal and if not included in event
<b>Other out of pocket expenses in connection with HfL Group not included in the list above</b>	Cost	At the discretion of the Chief Executive Officer



## Board Expenses Claim Form

Name \_\_\_\_\_

Date of Claim \_\_\_\_\_

Date	Details (from and to)	Miles travelled	Or receipt amount
	Please enter miles only as mileage cost will be calculated on submission or amount of any receipt attached for other travel or costs and the reason for the journey/expense incurred		
	<b>Total miles and/or other expenses claimed</b>		

Signed \_\_\_\_\_

Date \_\_\_\_\_

**Office Use:**

Miles Claimed	
Rate	0.45
Other receipts payable	
Total Due	

Authorised by \_\_\_\_\_

Date \_\_\_\_\_

Date of payment \_\_\_\_\_