

Alexandra Palace

Board Member Expenses Policy

Appendix 1 – Allowable expenses and Non-allowable expenses

SECTION A – LEGITIMATE EXPENSES

1. General Travel

The reasonable cost of travelling to and from board and board sub-committee meetings or other workshops or meetings, and on Alexandra Palace business. This includes public transport (economy class) taxi fares where necessarily incurred and petrol allowances permitted by the HMRC before tax becomes payable (rates in table 1 below).

Travel should be by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost and all receipts should be provided.

Table 1

Mileage rates per business mile

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p (40p before 2011 to 2012)	25p
Motorcycles	24p	24p
Bikes	20p	20p

2. Travel by plane

Any flight must be pre-authorised by the CEO or Finance Director before being booked. Where possible, flights should be booked well in advance to benefit from any discounts for early booking and should be economy class.

Private incentives or rewards associated with specific air travel for board member business, such as air miles, should not be a part of any board member's booking.

In the event that a Visa is required for travel this will be covered by expenses.

2. Accommodation

When it is necessary to travel on Alexandra Palace business you may book accommodation of up to £120 in a major city and £100 elsewhere. Board members travelling together should book together to secure the best deal.

3. Subsistence

If travel, meetings or other Board Member business requires an early start and or late finish you may claim up to:

- £15 for breakfast or standard breakfast cost (if this is not included in the hotel room rate);
- £10 for lunch;
- £25 for dinner; and

The maximum amounts above are inclusive of drinks and should not include alcohol and receipts and invoices must be supplied for all hotel and meal expenses.

4. Child/ Dependent care

The reasonable costs of childcare or dependent care are allowable expenses, provided that it is agreed in advance, and in circumstances where a board member would otherwise be

caused hardship or would be prevented from participating in a Board meeting or other essential activity.

5. Stationery

The cost of postage and telephone calls on behalf of board member business is permitted.

6. Entertaining

Any costs of entertaining on board member business must be in the best interests of the Organisation. This should be agreed in advance by the Chief Executive or Finance Director including in writing:

- details of the individuals whom you wish to entertain should be provided;
- the name of the organisation that they represent;
- the board member business reasons for the entertainment.

Any gifts, rewards or entertainment that you receive worth more than £20 should be reported to the charitysecretary@alexandrapalace.com for inclusion on the Gifts & Hospitality Register in accordance with the Gifts and Hospitality Policy.

7. Professional Membership and Subscriptions

Annual subscriptions may be claimed for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are essential to your board member duties. Approval from the CEO or Director of Finance is required prior to submitting any claims of this nature.

8. Communication Support:

With the advance agreement of the CEO or Finance Director, the organisation will pay any costs of any special requirements for board members, such as translating documents into different formats (i.e. Braille) or for listening equipment, and other special aids for people with other impairments and;

SECTION B – NON-ALLOWABLE EXPENSES

Board members will not be reimbursed for:

- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on board member business
- petrol mileage rates above the levels approved by HMRC (at Table 1 above)
- payment of private telephone bills or private insurance
- in the case of a board member nominated by a local authority, expenses already allowed for under that authority's member expenses arrangements
- compensation for loss of earnings whilst carrying out board member business
- allowances or honoraria
- payment for use of a board member's property (or part of it) for storage and use of charity equipment
- any fines or penalties incurred while on board member business
- any expenses incurred for personal benefit or to improperly influence or reward a business contact.

Payments for services or goods must be dealt with separately and must be properly authorised. For more information see section 4 of the Charity Commission's Guidance on Trustee Payments and Expenses (CC11):

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/606423/CC11.pdf