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Isle of Man FA Allowances & Expenses Policy

1. Purpose

This Expense Policy outlines the procedures and guidelines for the reimbursement of expenses incurred in the business of the IOM FA. It seeks to ensure that such expenses are managed consistently and that they are reasonable and justified in line with the IOM FA's values and governance principles.

2. Scope

It is the policy of the IOM FA that the IOM FA Board Members, CEO and all staff are permitted to be reimbursed for business travel, and any subsistence and accommodation expenses wholly, exclusively and necessarily incurred in the performance of their duties associated with their position, when away from their usual place of work. Specifically, expenses relating to travel between home and the IOM FA Headquarters, and food expenses during the regular working day are excluded from claims, see further guidance in this policy on permitted expenses and ineligible expenses.

However, if an individual is working from their usual place of work beyond 10pm and where public transport is not a reasonable option because of this timing, on an exceptional basis the individual may claim for travel from work directly to their home by private taxi.

When booking travel and accommodation it is expected that costs will be minimised where possible.

3. IOM FA Board Member Expenses

IOM FA is a 'not for profit' organisation and the Board of Directors are volunteers. As such, there is no attendance allowance for Board Meetings, and any travel on behalf of IOM FA business that will incur expenses requires approval by the Chair.

Given that most of the work is conducted electronically, any expenses relating to stationery and postage are expected to be below £15 per annum. Receipts are required for any such claims.

4. Type of Expenses Permitted

Type of Expense	Allowance
Travel by Car when on business travel	Reimbursed currently £0.45 per mile. Details of the journey start point and destination must be included when claiming. The cost of parking will be reimbursed.

Travel by Train when on business travel	Economy travel with tickets purchased in advance (where feasible) to ensure the most economic and cheapest possible fare is obtained, ideally at least 7 days ahead of the date of travel.
Travel by airplane when on business travel	Economy travel with tickets purchased in advance (where feasible) to ensure the most economic and cheapest possible fare is obtained. These should be purchased via our nominated agency
Hotel Accommodation when on business travel	This will be reimbursed at most economical rate available for the location, including breakfast. No incidental expenses, such as room service, film subscription charges or newspapers, can be claimed.
Subsistence when on business travel (Food & Drink)	If you are working away from the office and this involves an overnight stay, you can make a claim for reasonable subsistence expenses away from your hotel on production of receipts (£25 maximum for an evening meal, £12 maximum for lunch and £10 maximum for breakfast however, receipts confirming actual spend must be provided). Alcoholic beverages will not be reimbursed, except when they are part of a business-related meal and in line with the IOM FA guidelines.

5. Miscellaneous Expenses

- Communication: Reasonable costs for phone calls, internet access, and other communication-related expenses while on IOM FA business.
- Event-Related Expenses: Registration fees for conferences, tournaments, or events related to the IOM FA activities may be reimbursed with prior approval.
- Gifts and Hospitality: Any expenses related to gifts, entertainment, or hospitality must be pre-approved and align with the IOM FA's guidelines on acceptable levels of expenditure.

6. Ineligible Expenses

The following expenses are not eligible for reimbursement:

- Personal expenses unrelated to the IOM FA activities
- Non-business-related entertainment, gifts, or leisure activities
- Fines or penalties (e.g., traffic tickets or parking fines)
- Expenses incurred by family members or companions
- Alcohol (unless specified in business-related meals or functions)

7. Expenses Approval

All [expenses to](#) be pre-approved using the approval form in the link provided.

The only exception to the requirement for pre-approval is for stationery and postage, which does not require prior approval. The CEO provides approval for members of staff and the Chairman of the Board of Directors provides approval for the Board members and any other volunteers.

In general, reimbursement will only be made if:

- Prior approval has been sought
- Appropriate, original receipts or invoices are provided
- The expenses have been accurately logged on Xero
- The expenses are claimed within 1 month of being incurred (and within the same financial year) - IOM FA reserves the right to not reimburse claims submitted more than 1 month after the expense was incurred

8. Expense Reimbursement

Expense claims submitted via Xero, will be reimbursed directly to the bank account of the expense submitter.