



## **Board Members' Expenses Policy**

# Atrium Homes

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<b>Compliant with Scottish Housing Regulator's Regulatory Framework:</b>	1.2, 1.6, 2.2, 3.1, 6.6
<b>Compliant with Tenant Participation Strategy:</b>	N/A
<b>Compliant with Equal Opportunities:</b>	N/A
<b>Compliant with Business Plan:</b>	N/A
<b>Date Approved:</b>	November 2020
<b>Date Reviewed:</b>	August 2025
<b>Date for Next Review:</b>	August 2030 or earlier if required by changes in legislation or guidance, or if the Governing Body sees fit
<b>Responsible Officer:</b>	Chief Executive
<b>The Board Members' Expenses Policy has a direct link to the following Atrium policies and procedures:</b>	Atrium's Rules and Membership Policy Code of Conduct for Board Members Standing Orders of the Governing Body and Sub-Committees Scheme of Delegation Board Role and Responsibilities Role Descriptions for Governing Body Members, Chair and Vice Chair Remits for Finance, Audit & Staffing, Housing & Community Services and Property Services Sub-Committees

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### Introduction

This policy is intended to provide guidance for Board members and staff on the matter of expenses incurred by Board members in the course of fulfilling their responsibilities on behalf of Atrium.

Atrium will aim to ensure that in the implementation of this policy no individual or group is treated unfairly or discriminated against on the grounds of race, colour, culture, ethnic or national origin, religion, gender, age, disability, sexual orientation, family circumstances or marital status.

### Policy Objectives

Atrium's Board is made up of voluntary members who receive no payment for their service and cannot personally benefit, financially or in kind, from their involvement with the Board. Equally they should not be personally out of pocket as a result of their participation in Atrium.

Atrium will achieve this by:

- Reimbursing reasonable expenses for subsistence and travel incurred whilst on official business
- Assisting with transport for Board members travelling to and from meetings or on other official business
- Covering other reasonable expenses incurred by Board members in attending Board meetings or on other official business
- Ensuring the transparency of such arrangements by making payments against actual receipts
- Publishing Board expenses on our website.

This policy is applicable to all Board members of Atrium, co-optees and observers.

### Official Business

Atrium will reimburse actual costs incurred by Board members whilst on the official business of Atrium on the production of receipts. Official business for the purpose of this policy is taken to include:

- Meetings of Atrium, including Board, Sub-Committees, general meetings and meetings with staff.
- Attendance on behalf of Atrium at training courses, seminars and conferences.
- Attendance on behalf of Atrium at meetings with other agencies such as the Local Authority, Scottish Government, Scottish Housing Regulator, OSCR or other Registered Social landlords.

### Travel Costs

Travel will normally be by public transport, with taxis used if necessary or more economic. Within the Kilmarnock and Ayrshire area, staff will arrange taxis for Board members on request by contacting a local firm with which we have established an account. Board members arranging a taxi directly should ensure they obtain a receipt against which reimbursement will be made.

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A mileage allowance may be paid for the use of private cars. Payment will be made at the tax-free rates approved by HM Revenue & Customs from time to time, based on a formal claim submitted by the Board member.

#### **Travelling by Air**

Where necessary, air travel is permitted by Atrium. Air travel will be refunded at economy class rates only. Where possible, tickets should be booked in advance to take full advantage of any discounts available on fares. All claims should be accompanied by tickets and/or receipts

#### **Subsistence**

Atrium will reimburse the reasonable cost of meals incurred by a Board member on the official business of Atrium, on the production of receipts.

Subsistence will not be paid in respect of conferences, seminars or courses where meals are provided. In other instances, it will be paid at the EVH subsistence rates applicable at the time.

If a Board member attends a residential event on official business, out of pocket expenses of £40 per night will be paid. This is calculated to cover e.g. tea/coffee and biscuits on train journeys, contribution to a bottle of wine at a conference dinner or a round of drinks for a small group.

#### **Overnight Accommodation**

Overnight accommodation will normally either be included in conference or seminar costs or will be arranged by staff in advance and billed direct to Atrium. Board members should therefore normally avoid directly booking overnight accommodation and should instead liaise with staff on whether overnight accommodation is required.

In the unlikely event that a Board member has to arrange their own accommodation Atrium will reimburse their reasonable accommodation costs on the production of receipts. The reasonable cost of a single room will be taken to be a maximum of £125 per night.

#### **Care of Dependants**

Atrium will reimburse the reasonable cost of childcare or care of dependent adults incurred by a Board member as a consequence of attending to official business, on the production of receipts or other proof of payment.

Payment will be made in respect of children under 16 years in the care of the Board member or for adults who receive direct care and support from the Board member. Payment will only be made if a person not resident in the household is required to provide care whilst the Board member is on official business.

The rate at which payment is made will be capped at the Real Living Wage in Scotland as published from time to time.

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### **Other Expenses**

The cost of telephone calls, postage or other outlays incurred on official business will be reimbursed on production of receipts/submission of a claim form or if agreed in advance.

### **Authorisation and Payment**

Atrium will seek to ensure the transparency of these arrangements by requiring Board members to submit claims for reimbursement of expenses using the form attached as Appendix A.

Expenses claims forms will be authorised by the Chief Executive or Finance & IT Manager prior to payment being made.

Expenses will be reimbursed by BACS transfer.

Payment of expenses will be reported to Board as part of the Management Accounts, on a quarterly basis.

### **Loss of Earnings**

Atrium will consider making payment for loss of earnings to a member of the governing body attending a meeting on behalf of Atrium, provided:

- It is not a routine or scheduled meeting
- Attendance by the individual claiming loss of earnings was relevant to their role as a Board member
- Every effort was made by the individual to avoid the loss of earnings
- Confirmation is received from their employer that earnings have been lost

Loss of earnings can only be claimed by Board members who are employees of another organisation, under the above circumstances. The upper limit will be the equivalent of jury expenses prevailing at the time the loss is incurred, as published on the Scottish Courts website (<https://www.scotcourts.gov.uk/coming-to-court/jurors/juror-expenses/>).

In the interests of fairness, we will re-imburse self-employed members under the same conditions at the same rate provided they confirm that they have suffered a loss of earnings as a result of having to attend a meeting. In those cases where out-of-pocket expenses have been incurred instead (e.g. to arrange cover) then those expenses will be met subject to the upper limits specified below.

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Appendix A

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#### Board Member's Expenses Claim Form for Reimbursement of Miscellaneous Expenses

Name:				
Address:				
Date	Details of Expenses Incurred	Miles	£	p
		Total Miles		
		Cost of mileage @ 45 pence per mile		
Signature of Claimant:		Total Claim		
Date:		Payment Date		
Approved by:				
Date:		Nominal cost code:		

Please return this form to: [finance@atrium-homes.co.uk](mailto:finance@atrium-homes.co.uk)

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