



**ATRIUM**  
**HOMES**

The Landlord of Choice

# **Board Members' Expenses Policy**

November 2020

# Board Members' Expenses Policy

## 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.

A mileage allowance may be paid for the use of private cars. Payment will be made at the tax-free rates approved by the Inland Revenue based on a formal claim submitted by the Board member. Rates for the current year are attached at Appendix A but the rate will be adjusted to reflect the allowance in place at the point of use.

### **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 rate (see Appendix A for the value at August 2020)

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 current rates are shown at Appendix A.

### **Other Expenses**

The cost of telephone calls, postage or other outlays incurred on official business will be reimbursed on production of receipts/submission of 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 E.

Expenses claims forms will be authorised by the Chief Executive or Head of Finance & Corporate services prior to payment being made.

Expenses will be reimbursed by BACS transfer.

Payment of expenses will be reported to Board as part of 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 the employer confirming that earnings have been lost

Loss of earnings can only be claimed by Board members who are employees under the above circumstances. The upper limit is shown in appendix A and will be updated to the equivalent of jury expenses prevailing at the time the loss is incurred.

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.

### **Policy Review**

Atrium will review this policy at least every five years.

## Appendix A

### Inland Revenue Tax Free Mileage Rates

First 10,000 miles in the financial year – 45 p per mile

### Subsistence Rate Approved by EVH (at 1 April 2020)

Description	Rate
Rate 1: on duty for more than 10 hours	£17.12
Rate 2: on duty for between 5 and 10 hours	£ 10.48

### Rates for Childcare Costs

The rate shall equate to the Living Wage which at August 2020 was £9.30 per hour.

### Rates for Carers' Costs

The rate shall equate to to the Living Wage which at August 2020 was £9.30 per hour.

### Rates for Loss of Earnings

The rate shall equate to jury expenses which at August 2020 were

Jury Service Allowances	Sum
Up to four hours' service	£32.47
For over four hours' service (each day) as a maximum daily payment where a juror has served on a jury for more than ten days	£64.95
Whole day rate	£129.91

**Atrium Homes**

**Board Member's Expenses Claim Form  
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:		Charge Cost Centre	6210	

Please return this form to: **Shelley Hunter**