



# EXPENSES POLICY

2021

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## ABOUT EXPENSES

### Online meetings by default

Meeting online is the most accessible and inclusive way for members to meet. All committee meetings will be hosted online using Zoom but as there is value to meeting in person, we will host hybrid meetings when it is safe to do so, for up to two in-person meetings per year.

The SoA will cover the expenses you incur when attending in-person committee meetings, mandatory events or agreed SoA business. Mandatory events include the SoA's Awards ceremonies and its AGM. We encourage you to claim expenses as we appreciate your contribution and do not wish you to be out-of-pocket.

If a committee has co-chairs, they will need to decide which co-chair will attend events or meetings where only one co-chair is required.

Attendance at industry events, that are not agreed SoA business, are optional and therefore not covered by expenses. Staff will indicate whether an event or meeting is covered by expenses at the time of invitation.

## POLICY CLAUSES

### 1. About this policy

- 1.1 This policy deals with claims for reimbursement of expenses, including travel, accommodation and hospitality.
- 1.2 This policy covers all committee members and speakers. It does not apply to employees, consultants or self-employed contractors.
- 1.3 This policy has been agreed following consultation with the Management Committee.
- 1.4 This policy does not form part of any contract and we may amend it at any time.

### 2. Personnel responsible for this policy

- 2.1 Our Management Committee has overall responsibility for the effective operation of this policy but has delegated day-to-day responsibility for overseeing its implementation to the Chief Executive and staff.

### 3. Reimbursement of expenses

- 3.1 We will reimburse expenses properly incurred in accordance with this policy. Please complete the SoA expense form as fully as you can.
- 3.2 Expenses will only be reimbursed if they are:
  - a) submitted to the Accounts Department (which may be via your SoA staff contact);
  - b) submitted within 30 days of being incurred;

- c) supported by relevant documents if available (for example, VAT receipts, tickets, and credit or debit card slips); (scanned copies sent by email are acceptable).
- d) authorised in advance where required.

3.3 Claims for authorised expenses submitted in accordance with this policy will be paid by BACS and therefore we will need your account name, sort code and account number. Claims will be paid within 30 days of submission.

3.4 Please retain receipts to accompany your expense claim.

3.5 The more we pay in expenses, the less we have to spend on supporting our members, so please try to keep costs as low as possible. Please check before booking flights/trains/hotels if you are uncertain whether your expense claim will be seen as reasonable. Any questions about the reimbursement of expenses should be put to the Head of Finance or your SoA contact before you incur the relevant costs.

## 4. Travel expenses

4.1 We will reimburse the reasonable cost of necessary travel in connection with SoA business. The most economic means of travel should be chosen if practicable (and you should use existing travelcards or season tickets wherever possible).

4.2 Trains. We will reimburse the cost of standard class travel on submission of a receipt.

4.3 Tubes and buses. We appreciate that tickets may not be available and if not, you simply need to give us the details of the journey and the cost.

4.4 Taxis. We do not expect you to take a taxi when there is public transport available, unless it is cost effective due to a significant saving of journey time or the number of people travelling together.

4.5 Car. Where it is cost effective for you to use your car you can claim a mileage allowance at 45 pence per mile on proof of mileage. You can also claim for any necessary parking costs which must be supported by a receipt or the display ticket.

4.6 Air travel. If you are required to travel by plane in the course of your duties, you should discuss travel arrangements with your SoA contact in advance.

4.7 **Cycling.** Where it is cost effective for you to cycle you can claim a mileage allowance at 20 pence per mile on proof of mileage.

4.8 **Motorcycle.** Where it is cost effective for you to use your motorcycle you can claim a mileage allowance at 24 pence per mile on proof of mileage. You can also claim for any necessary parking costs which must be supported by a receipt or the display ticket.

4.9 We will not reimburse penalty fares or fines for parking or driving offences, other than at our discretion in exceptional circumstances.

## 5. Accommodation and subsistence expenses

5.1 If it is necessary to stay away overnight in the course of your duties you should discuss accommodation arrangements with your SoA contact in advance. As a general guideline we pay expenses for overnight accommodation if:

- a) it is necessary for travel to begin before 6am or if you would not reach home until after midnight;
- b) the combined cost of travelling the day before and overnight accommodation is cheaper than travel on the day.

Accommodation will usually be subject to an upper limit per night of £160 (London) or £110 (outside London).

5.2 We will reimburse your reasonable out-of-pocket expenses for subsistence up to a maximum total of £50 per day provided they are supported by receipts.

Meal allowances are as follows:

- a) breakfast up to a maximum of £6 a day; (only if your journey started before 7am);
- b) lunch up to a maximum of £11 a day;
- c) evening meal up to a maximum of £18 a day;
- d) a flat rate allowance of £5 for each night spent away from home for incidental expenses.

## 6. Entertaining

- 6.1 You may entertain actual or prospective members only where your proposal and an appropriate budget has been agreed in writing in advance. Receipts must be submitted in full with your expense claim.

## A NOTE ON TAX AND VAT

### 1. Talks

Members usually give paid talks for the SoA as part of their business as an author. If you are VAT registered, you should charge the SoA VAT both on the fee and on any expenses. However, if we pay the expenses direct, we can avoid the VAT, so we encourage you to ask us to book on your behalf.

You should declare both the expenses incurred and any repayments in your income tax return.

### 2. Committee meetings

Committee meetings are different. Authors do not attend these as part of their business as an author so do not have to charge VAT or to declare any receipts on their tax return.

## STATE BENEFITS

Note that if you receive state benefits you may have to declare any payments from us as income.