



EXPENSES POLICY

2026

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ABOUT EXPENSES

This policy applies to all employees, committee members, (including Management Committee, Group and Network steering committee members), judges, assessors, trustees, event speakers, employees and anyone who is carrying out authorised work on behalf of the SoA. Expenses for consultants and self-employed contracts should be agreed with the individuals concerned before they are engaged to provide their services.

We encourage you to claim expenses as we appreciate your contribution and do not wish you to be out-of-pocket. However, 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 spending any money if you are uncertain whether your expense claim will be seen as reasonable or allowable under our policies. We welcome any questions or queries about the reimbursement of expenses. Please address to these to the Chief Operating Officer or your SoA contact before you incur any relevant costs.

1. ABOUT THIS POLICY

- 1.1 This policy deals with claims for reimbursement or paying expenses, including travel, accommodation and hospitality.
- 1.2 This policy has been agreed following consultation with the Management Committee.
- 1.3 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 pay or reimburse expenses properly incurred in accordance with this policy. Please complete the **SoA expense form** as fully as you can.
- 3.2 We are happy to make bookings on your behalf if required. If any expenses incur VAT this may be the best option as we can reclaim the VAT.
- 3.3 Expenses will only be reimbursed if they are:
 - a) submitted to the Finance team (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 or photos sent by email are acceptable).
 - d) authorised in advance where required.
- 3.4 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.
- 3.5 Please retain receipts to accompany your expense claim.

4. TRAVEL EXPENSES

- 4.1 We will reimburse the reasonable cost of necessary and authorised travel in connection with SoA business. The most economic and sustainable means of travel should be chosen if practicable (and you should use existing travelcards or season tickets wherever possible).
- 4.2 **Train:** we will reimburse the cost of standard class travel on submission of a receipt.
- 4.3 **Tube and bus:** 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 **Taxi:** 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, or if you have mobility issues.
- 4.5 **Car:** where it is cost effective for you to use your car you can claim a mileage allowance at 55 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.
- 4.10 We do not pay staff expenses to travel to/from their place of work.

5. ACCOMMODATION AND SUBSISTENCE EXPENSES

- 5.1 If it is necessary and authorised for you to stay 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.
- 5.2 Accommodation will usually be subject to an upper limit per night of £200 (London) or £160 (outside London).
- 5.3 We will reimburse your reasonable out-of-pocket expenses for subsistence up to a maximum total of £57 per day provided they are supported by receipts.

Meal allowances are as follows:

 - a) breakfast up to a maximum of £12 a day; (only if your journey started before 7am);
 - b) lunch up to a maximum of £15 a day;
 - c) evening meal up to a maximum of £25 a day (excluding any alcohol); (only if you are staying overnight or will not reach home before 9pm if travelling direct)
 - d) a flat rate allowance of £5 for each night spent away from home for incidental expenses.

6. ENTERTAINING

- 6.1 You may entertain others 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.

7. MEETINGS

Meeting online is the most accessible, inclusive, and sustainable way to meet. However, we understand that there are real benefits to meeting in person or with hybrid meetings.

- 7.1 All Group and Network committee meetings should be hosted online using an online video conference platform (the SoA usually uses Zoom) but we will pay expenses for up to two in-person hybrid meetings per year.
- 7.2 Management Committee meetings are all conducted as hybrid meetings and Committee members can choose whether to attend in person or remotely.

- 7.3 If Group or Network committee has co-chairs, they should decide which co-chair will attend events or meetings where only one co-chair is required. Staff will indicate if only one of the co-chairs are required.
- 7.4 SoA will cover the cost of the expenses you incur when attending in person Group or Network committee meetings, mandatory events or agreed SoA business.
- 7.5 Staff will indicate whether an event or meeting is covered by expenses at the time of invitation. Attendance at industry events (that are not agreed SoA business) are optional and not covered by expenses.

A NOTE ON TAX AND VAT

SOA TALKS

Members usually give paid talks for the SoA members as part of their business. If a member is VAT registered, they should charge the SoA VAT both on the fee and on any expenses. In this case, authors should declare both the expenses incurred and any repayments in their income tax return.

COMMITTEE MEETINGS

Committee meetings are different from giving a talk to SoA members. Authors do not attend committee meetings as part of their business as an author. In this case, authors do not have to charge VAT or to declare any receipts on their tax return.

STATE BENEFITS

Note: if you receive state benefits, you may have to declare any payments from the SoA as income.

TABLE SHOWING EXPENSE AMOUNTS

Description	Notes	Expenses
Private Car Mileage	See Travel expenses 4.5	55p per mile
Bicycle Mileage	See Travel expenses 4.7	20p per mile
Motorbike	See Travel expenses 4.8	24p per mile
Airplane	See Travel expenses 4.6	
Overnight Accommodation	See Travel expenses 5.2	London up to £200 per night Outside London up to £160 per night
Breakfast	See Travel Expenses 5.3	Up to £12 per day
Lunch	See Travel expenses 5.3	Up to £15 per day
Dinner	See Travel expenses 5.3	Up to £25 per day excludes alcohol
Incidental Expenses	See Travel Expenses 5.3	Up to £5 per day