POLICY ON TRUSTEE EXPENSES

(Version: 2026-01-19)

PhilSoc
The Philological Society

This policy sets out the basis on which Trustee expenses will be paid, and the process for claiming.

The Philological Society will reimburse reasonable and properly incurred expenses which Trustees incur in carrying out their Trustee duties. Reimbursement of legitimate Trustee expenses is not a Trustee payment or benefit.

Where reference is made below to the need to approve certain expenses in advance, this should be done by the President and two other Trustees, or where it relates to the President, by the Treasurer and two other Trustees.

1. Principles

a) Expenses are refunds of payments which the Trustee has needed to meet personally in order to carry out their Trustee duties. They are not payments for services.

b) Members other than Trustees may also have costs refunded if they represent the Philological Society at a meeting of some other organisation. The rules for refunding costs in this case are the same as those outlined for Trustees below, and they require advance approval.

c) Expenditure should be made by the most cost-effective means available. Transport by train should be second class. Air flights require advance approval, will only be approved under exceptional circumstance, and should be made with the most cost-effective airline.

Trustees are given early notice of meeting dates, and wherever possible therefore travel should be booked sufficiently in advance to take advantage of the better value tickets available. Where this is not possible, a brief note of the reasons for extra expenses incurred should be attached to the claim form.

d) Expenses must be reasonable, properly incurred and directly related to Philological Society business.

e) Appropriate evidence, such as receipts, tickets or invoices, should be provided to support expense claims, except where this is impractical, for example for very small amounts. Where supporting evidence is unavailable, the Trustee should provide a written explanation of the expenditure incurred.

2. Allowable expenses

The following are legitimate expenses:

a) the reasonable cost of travelling to and from meetings, including public transport, taxi fares where reasonably necessary, parking and other legitimate travel costs. Where a Trustee uses their own vehicle, mileage may be reimbursed at up to the current HMRC approved mileage allowance rate;

b) reasonable costs of training or training materials which help the Trustee to carry out their Trustee role effectively, though these require advance approval;

c) communication support, for instance translating documents into Braille for a blind trustee or, sign-language support for Trustees with hearing impairment. Any Trustee who needs communication support should discuss this with the President.

3. Expenses not normally permitted

If a Trustee wishes to make a claim under either of these headings, advance approval is required.

a) childcare or dependent care costs;

b) cost of accommodation or subsistence;

c) all other expenses not explicitly mentioned under 2.

4. Process for claiming expenses

1. All expense claims should be submitted to the Treasurer (at treasurer@philsoc.org.uk), together with appropriate supporting evidence.
2. Expenses should be itemised clearly, including the date, nature and purpose of the expenditure.
3. The Trustee making the claim must confirm that the claim is accurate and that the expenses were properly incurred in carrying out their Trustee duties.
4. Where supporting evidence is unavailable, the Trustee should provide a written explanation.
5. Expense claims should be submitted at regular intervals and within 28 days of having been incurred.
6. Claims must be reviewed and approved by the Treasurer and one other Officer, or if incurred by the Treasurer, by two other Officers.