



Expenses policy and procedure

Policy Statement

Rodborough Tabernacle United Reformed Church (“the church”) requires proper accountability from its employees and volunteers to protect the assets of the church and to obtain good value for money.

The church will reimburse expenses incurred by staff and volunteers in accordance with the procedure below.

This procedure only concerns reimbursement of expenses. Wider issues of financial management are set out in the church’s Financial Procedures document.

Purpose

The purpose of the Expenses policy and procedure is to:

- Ensure that the employee or volunteer is clear about what expenditure will be reimbursed by the church.
- Set out the allowances that will be paid to employees, and
- Ensure that the church does not incur expenditure that it cannot afford, is outside its charitable objectives or that has not been approved in accordance with financial procedures.

Scope

This policy applies to employees of Rodborough Tabernacle URC and to members of the church or others working with the church with the authority of the elders.

It does not apply to individuals who occupy roles as stipendiary ministers of word and sacraments.

Approval for expenditure

The person incurring the expenditure is required to satisfy themselves that there is prior authority for it to be incurred. This authority may be generic or specific.

Generic approval is expenditure is expenditure that:

- Relates to travel on church business within a 25-mile radius of the church premises, where the travel is by public transport or by car (for persons approved to charge mileage), or
- Is of low value (£25 or less), or
- Is necessary to avoid damage to premises or equipment.

Specific approval may be given for individual items of expenditure or for potentially recurring expenditure where there is delegated authority. The current delegated authorities are as follows:

- Property related expenditure up to £250, which has been delegated to John Cook.
- Kitchen related expenditure up to £150 which has been delegated to Gill Gyde.
- Stationery related expenditure up to £150 which has been delegated to Gill Gyde, Jane Quilliam and the Church Development Leader.
- Publicity material up to a cost of £200 that has been delegated to the Minister and the Church Development Leader.
- Flowers and related materials up to £50 that has been delegated to Marilyn Brown.
- Children's worship materials up to £100 that has been delegated to Jenny Wills.
- Music resources up to £50 that has been delegated to Liz Shankland.

Where there is no delegated authority, prior approval of expenditure must be obtained from the treasurer or from the elders' meeting. The treasurer will refer requests for expenditure to the elders when required to do so by the Financial Procedures.

Mileage

Mileage will normally only be paid to the Minister and the Church Development Leader. Mileage claims should be from the deemed normal place of work, namely the Manse, Dursley for the Minister and Rodborough Tabernacle for the Church Development Leader.

Mileage will be paid at the rate approved by HMRC, 45p per mile at the time of drafting of this policy.

Allowances to employees

The church will agree allowances that are to be made to employees and notify the employees of such allowances in writing. These allowances may relate to telephone, broadband and IT costs where equipment is not provided by the church.

Records

All claims for expenditure must be supported by vouchers, unless of a recurring nature and of low value (£25 or less).

Where mileage is being claimed other than on an individual journey basis, an expenses form shall be completed and submitted for reimbursement on a monthly basis.

Vouchers will be retained by the treasurer or the person doing book-keeping on his behalf.

Reimbursement of expenditure

Reimbursement will be made in one of three ways:

- By bank transfer against an individual claim for expenditure,
- By bank transfer against a summary of accumulated expenditure, especially in the case of mileage incurred by the minister or the church development leader, or
- In the case of small amounts of expenditure, by cash taken from cash receipts. In such cases the voucher shall be presented and attached to the weekly cash sheet.

Policy Owner

Any queries regarding this policy should be addressed to the Church Secretary.

Policy Approved by

This policy was approved for use by Elders on 5 June 2024.

Policy Review

This policy will be reviewed 36 months after no more than 36 months from the date of last approval.