

Calderdale Methodist Circuit – Expenses Policy

Policy purpose and scope

The Circuit acknowledges that Circuit Staff may incur expenses in the carrying out of their role. This policy sets out the Circuit's stance on the scope, authorisation and reimbursement of those expenses.

Expense claims must be supported by receipts to evidence expenditure. In addition, claims will only be processed where the Circuit considers the expenditure to be reasonable and necessary.

This policy seeks to ensure it is consistent with the mission of the Methodist Church. This includes using Circuit resources to support the Church in its mission in the world. We need to ensure we are making the best use of resources, in alignment with organisational priorities.

Types of expenses

Noted below are the most common types of expenditure for which the Circuit will reimburse the cost. The cost of other expenditure may also be reimbursed; however, Circuit Staff should always seek authorisation from the Circuit Treasurer before incurring the expense.

Eligible Expense Claims

Circuit Staff are entitled to make travel claims when the performance of their duties requires travel to a venue other than their normal place of work. Expenses are reimbursable by staff if they are wholly, exclusively and necessarily incurred in the performance of their duties.

- The normal place of work is usually defined in the contract of employment/appointment correspondence.
- Travel between one's home and normal place of work does not qualify for reimbursement.
- This policy applies for all expense claims of Circuit Staff (lay employees and ministers stationed to the Circuit).

Travelling expenses

The Methodist Church has a commitment to reducing our carbon footprint and encourages people to use public transport and share cars wherever possible. Circuit Staff should:

- Consider whether travel is necessary or whether the task could be completed by telephone or video conference.
- Choose the most cost-effective methods of travel.
- Consider car-sharing if travelling to the same venue.

When booking travel use your common sense and remember that the objective is to get to your destination in the most expedient, but cost-effective way possible, whilst having regard for personal safety and the impact on the environment.

Before you make any bookings, please check and make sure that the Circuit Treasurer will approve the trip, and the trip arrangements comply with this policy.

Car travel

Business mileage claims should be made in accordance with HMRC guidelines and at the following prevailing rates:

- Car: up to 10,000 miles 55p per mile
over 10,000 miles 25p per mile
- Motorcycle 24p per mile
- Bicycle 20p per mile
- Additional passenger rate 5p per mile

The additional passenger rate may be claimed if the vehicle is shared with another person who would be entitled to claim for mileage from the Circuit. The passenger's name must be included on the claim form.

Claims should be submitted monthly on the standard mileage claim form and should include the following information for each journey:

- Date of travel
- Start point
- Destination
- Description of reason for travel
- Number of miles
- Total mileage for the month

Business mileage is defined as travel an individual is obliged to make in order to complete the duties of their employment. This does not include ordinary commuting from home to a permanent workplace or private travel.

A journey that is for practical purposes substantially the same as the employee's ordinary commuting journey is treated as if it were also ordinary commuting, and the mileage is generally not claimable.

A journey to a temporary workplace that takes the employee in a completely different direction to their ordinary commuting journey is not substantially ordinary commuting and the mileage would generally be claimable.

It is possible to have more than one permanent workplace at the same time. If an employee is required to travel between permanent workplaces in order to complete the duties of their employment, the mileage for these journeys can generally be claimed.

Rail and bus travel

The cost of standard class rail travel can be claimed where such travel has been approved and it is necessary to undertake travel at extremely short notice, any travel paid directly by the employee will be reimbursed through the expense claim process, for which a receipt must be provided.

Parking, road tolls, underground, taxi and bus fares

Parking, road tolls, underground, taxi and bus fares will be reimbursed as appropriate, but usage must be appropriate and supported by receipts. Expenses incurred when travelling from an employee's home to the normal place of work will not be reimbursed.

Accommodation and allowances

Overnight accommodation will only be approved when significant travel has to be undertaken or for work away from the Circuit. In these circumstances, the Circuit will provide employees with an overnight accommodation allowance.

The accommodation booked should be of a modest but comfortable standard, at a reasonable distance from the place of meeting or work. The reasonable cost of an evening meal will be reimbursed which must be supported by a relevant receipt.

Mobile telephone calls

The cost of any work-related calls made on a personal mobile phone will be reimbursed (including VAT); claims for such calls should be accompanied by a telephone bill with the relevant calls identified.

Circuit mobile phones may be provided to employees in order for them to fulfil their duties professionally and efficiently. The mobile phone provided does not belong to the employee and remains the property of the Circuit. It is to be used strictly for business purposes, except in the case of an emergency. We reserve the right to monitor Circuit mobile phone use to ensure compliance with our policy and any personal use will be recharged back to you.

Broadband and landline telephone (ministers)

The Circuit will pay the full cost of a broadband and telephone service, with any itemised personal use (including VAT) being reimbursed by the minister. If specific business use cannot be identified (such as with unmetered services or packaged contracts), the costs paid by the Circuit must be declared on the annual P11D form as a taxable benefit and the minister must declare this as income received on their self-assessment form.

Any costs for TV packages are not reimbursable and will not be paid as an expense by the Circuit.

If the specific charge for broadband and telephone charges cannot be identified (such as in a package arrangement) the amount to be claimed will be agreed with the Circuit Stewards, on advice from the Circuit Treasurer, giving due regard to the equivalent expenses claimed by others in the Circuit.

Homeworking expenses (lay employees)

Where a lay employee's role is classed as being home based the Circuit will pay homeworking expenses in accordance with HMRC rates of £26.00 per month (pro rata for part time staff) for additional household expenses caused by working from home.

Additional direct expenses due to home working may be claimed by agreement and when accompanied by receipts.

Volunteer expenses

Personal expenses are not normally payable to volunteers carrying out Circuit duties. Where there are situations where the payment of expenses is appropriate, these will be agreed by the Circuit Stewards on an individual basis.

Out-of-pocket expenses for goods and materials incurred by volunteers in connection with agreed Circuit activities may be claimed by agreement with the Circuit Treasurer.

Expense claim procedure

Claim forms are available from the Circuit Office and should be submitted at the end of each month. Employees should send the completed form to the Circuit Office for authorisation by the Circuit Treasurer and payment by the Circuit Office.

The claim form should normally be submitted within 31 days of the expense being incurred, together with the appropriate supporting receipts, vouchers, mileage record or other proof of payment.

Records of personal travel claims should be kept by employees for two years following the end of the relevant income tax year.

Breaches of this policy

Misuse of the Circuit's expenses policy is considered to be a disciplinary offence under the Circuit's disciplinary procedure which may result in an employee's dismissal. Any breach of this policy by ministers appointed to serve in the Circuit will result in a referral under the Methodist Church's Complaints and Discipline procedure.