
Circuit Expenses Policy

Guideline Aims:

To provide a process for accountability, uniformity and tax compliancy for expenses claims across the Circuit.

Scope:

This policy applies to all Circuit Staff in Ministry (Lay or Ordained). These guidelines should be read in conjunction with the Taxation Dictionary, found on the Methodist Church Website: <http://www.methodist.org.uk/ministers-and-office-holders/stipends-and-payroll/taxation-dictionary-briefing-notes> as some expenses may incur a tax liability and will be recorded on the annual P11D.

Definition:

Essential expenses incurred by ministers (or Lay staff in Ministry) in the discharge of the responsibilities of their appointment shall be defrayed in full by the Circuit or other bodies responsible for the provision of their stipends (salary) - *CPD 801*

Procedures:

1. **Claim Forms:** Use the claim forms as regularly provided; do not create your own forms as this hinders consistency of accounting and auditing. Claim forms can be requested from the Circuit Office and found on the Circuit Website.
2. **Expenses** must be claimed on a monthly or a quarterly basis, using the circuit expenses form.
3. **Monthly Claimed Expenses** must be submitted by the 9th of the month following the claim. Payments will be made by the 20th of the month at the latest.
4. **Quarterly Claimed Expenses** must be submitted by the 10th of the month following the claim. Payments will be made at the latest by the 20th of the same month.
5. **Late submission of Expenses:** If expenses are not received by 10th of the month following due payment, the reimbursement may be delayed to the following appropriate month of repayment.
6. **Receipts are required** for all expenditure, however the circuit recognises that this may not always be possible for sums of under £10.00, (eg. Car parking) if this is the case please provide other evidence or a note of explanation.
7. **Attach your receipts**, in date order, to the claim form as this makes checking your expenses quicker.
8. **Irregular claims**, such as an exceptional high mileage day, need a line of explanation. This again makes checking quicker.
9. **Church or Circuit Expense. *Be certain that your expense claims to the Circuit are warranted.*** Some expenses might be the responsibility of the local Church not the Circuit. (e.g. Worship material, Bibles for baptisms/confirmations should be claimed locally)

10. **Telephone bills:** subject to the P11D the Circuit should be reimbursed for personal calls made. If the Circuit pays one consolidated amount for a television, internet and phone package the cost of the television element must also be reimbursed.
11. **Reimbursed costs to the Circuit:** Please remember to include a V.A.T. element where applicable.
12. **Manse expenses:** Ministerial Staff may claim up to £100 for maintenance repairs per quarter without prior reference to their Manse Steward. These should be submitted with receipts via the normal expense claim. **The care of the manse garden is the responsibility of Ministers living in them.** Any claims relating to specific garden maintenance must be approved by the Manse Steward before the work is carried out. Such work would be of a more periodic nature and involving more long-term maintenance, e.g. repair/replacement of fencing, tree lopping, maintenance of a driveway and gateway as these categories are considered to be the Circuit responsibility. **Expenses relating to the General maintenance as the regular work required to keep the garden tidy and in good order, e.g. regular weeding, lawn-cutting, hedge trimming, purchasing of plants and compost, etc are the responsibility of those living in the Manse and should not be claimed.** Brown Garden waste bins – the annual cost can be claimed from the Circuit.
13. **Mileage Rates:** As agreed by Conference annually.
14. **Computer Equipment.** Costs of Ink cartridges etc can be claimed from the Circuit, but capital costs e.g. new computer/ printer etc for ministers are via the Connexional Scheme. Equipment provided for lay staff must be returned when staff leave post.
15. **Roots Magazine:** The Circuit meets the costs of an annual subscription for all Ministers and Local Preachers engaged in the regular leading of worship. Please include your subscription fee on your expenses claim form.
16. **Circuit Lay Volunteers Expenses.** Circuit Stewards and other Voluntary workers are requested to adhere also to the guidelines above.
17. **Preaching Fees:** Supernumeraries preaching fees and expenses are paid quarterly by the Circuit. However, where a visiting preacher (whether Circuit Supernumerary or external visitor) is planned on the invitation of a local Church, fees and travel expenses are the responsibility of the local inviting Church.
18. **Stationary/Equipment etc.** The Circuit encourages the use of the Circuit Office who have some stationery items in stock. Use of this facility enables saving through bulk buying and reduces the overall amount of accounts to be processed. Orders/ requests can be e-mailed or phoned into the Office. Turnaround time from order to availability where items need to be ordered is normally 10 days.
19. **Claim Forms:** *must be signed* and dated by the claimant on the day of submission. Electronic signatures will be accepted. All expenses are formally approved by the Superintendent prior to payment.
20. **Expense Queries:** These should be addressed to Emily Eden-Holt in the Circuit Office. Matters of policy should be addressed to either the Superintendent Minister or the Circuit Treasurer

Signed: (*Superintendent Minister*)

Dated:

Date for review: Circuit Meeting February