



Cumbria Methodist Circuit

EXPENSES POLICY



Document Control

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Sign off by Rev D Newlove

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Introduction

1. The purpose of this policy is to:
 - Define the Cumbria Methodist Circuit (CUMBRIA METHODIST CIRCUIT) policy and procedures relating to business and related expenditure
 - Provide guidance on the types of expenditure that can and cannot be reimbursed by CUMBRIA METHODIST CIRCUIT
 - Inform members of the Circuit (Ministers, lay employees, volunteers) and those approving expenses of their responsibilities
2. The procedures detailed in this policy are intended to ensure proper accountability and good stewardship.
3. This policy does not form part of any contracts of employment, and it may be amended by CUMBRIA METHODIST CIRCUIT at any time after consultation with the Circuit Finance Committee and approval by Circuit Leadership Team (CLT).

Who is responsible for the policy?

4. CUMBRIA METHODIST CIRCUIT has overall responsibility for the effective operation of this policy and for ensuring compliance with any relevant statutory or Methodist framework. The CLT has delegated day-to-day responsibility for operating the policy to the Circuit Finance Committee.
5. The Circuit Finance Committee and senior leadership team of CUMBRIA METHODIST CIRCUIT have a specific responsibility to ensure the fair application of this policy and all members of the Circuit are responsible for ensuring its success.

Who is covered by the policy?

6. This policy covers all members of the Circuit (Ministers/Ordained, lay employees, volunteers) at all levels, including senior leaders, officers, part-time and fixed-term employees (collectively referred to as staff or employees in this policy). It also includes Circuit committee members.
7. A specific section for trustee and committee member expenses, whom permission has been expressly granted to recover expenses under this policy, is included.

Reimbursement of expenses

8. CUMBRIA METHODIST CIRCUIT will reimburse expenses properly incurred in accordance with this policy.
9. Where expenses must be authorised before they are incurred, it will be clearly stated within this policy together with information as to who can authorise them. If an expense is not clearly covered by this policy then authorisation must be obtained from a senior leader and the Treasurer before it is incurred.
10. Expenses will only be reimbursed if they are:
 - claimed using CUMBRIA METHODIST CIRCUIT approved forms (CUMBRIA METHODIST CIRCUIT expense form) and submitted to an authorised signatory



- submitted within 3 months of being incurred to ensure the Circuit's accounts accurately reflect expenses incurred in the year to date. (Unless there are extenuating circumstances).
 - supported by a complete set of relevant itemised documents (for example receipts, tickets, and credit or debit card slips); and
 - where required, authorised in accordance with instructions in force at the time the expense was incurred
11. Approvers will ensure claims are approved and sent to finance within 7 working days of receiving a claim.
 12. Claims for authorised expenses submitted in accordance with this policy will be by payment into a bank account or payroll.
 13. This item is left intentionally blank.
 14. Any questions about the reimbursement of expenses should be raised with a member of the senior leadership team and Treasurer before the relevant costs are incurred.
 15. It is an individual's responsibility to ensure any reservations made for travel or accommodation are cancelled within the required cancellation period if no longer required.
 16. Expenses will not be authorised for ad-hoc meetings between staff where beverages/food is purchased at the venue.

Travel expenses

17. This policy seeks to ensure travel paid for by the Circuit is consistent with the mission and calling of the Church. This includes making best use of resources, and ensuring our commitment to care for creation is upheld.
18. The Methodist Church aspires to have net zero carbon emissions by 2030. To achieve this and protect our planet, please consider:
 - Is the journey absolutely necessary?
 - Could the meeting be held effectively in another way, to reduce environmental impact (i.e. telephone, video, web conferencing)?
19. CUMBRIA METHODIST CIRCUIT will reimburse the reasonable cost of necessary travel in connection with Circuit business. The most economic means of travel should be chosen if practicable/possible, whilst having regard for personal safety and the impact on the environment.
20. Please record separate trips on separate lines on the expense claim form.
21. The following are not treated as travel in connection with CUMBRIA METHODIST CIRCUIT business:
 - Travel which is mainly for a member of staff's own purposes
 - Travel costs associated with academic courses or professional qualifications need to be approved by the Superintendent.

Trains

22. Staff will only be reimbursed for the cost of standard class travel unless expressly authorised by a senior leader and the Treasurer. The only exceptions to this are where first class travel



is cheaper than standard class or if the cost of first class travel is reasonable in the circumstances.

23. Where possible, all train travel should be booked in advance.
24. All train travel should be for only the most direct route between home and the establishment visited, or between establishments, if more than one journey.
25. Where a saving will be made for the Circuit over the course of year, it may pay for a rail card for an employee.
26. For London Underground travel, Oyster cards and contactless payment cards should be registered online at tfl.gov.uk. A journey statement must be printed with annotations added that specify Circuit's expenses. Alternatively, if an individual ticket has been purchased, the ticket can be provided in place of a receipt. *To help occasional travellers from registering with London Underground, 2 x single Zone 1 fares can be reclaimed without the receipts.*

Taxis

27. CUMBRIA METHODIST CIRCUIT members should not take a taxi when there is public transport that would not greatly increase the journey time. However, where it is cost effective or more practical (e.g. several people travelling; time constraints; for reasons of personal security; heavy luggage), members can travel by taxi.

Car

28. Where it is cost effective or more practical for a member of staff to use their car for business travel (e.g. several people travelling, time constraints, for reasons of personal security, heavy luggage/equipment) and they have been authorised to do so, a mileage allowance can be claimed on submission of a claim in accordance with the current authorised mileage rates.
29. Any vehicle used to travel on Circuit business must be insured for business travel purposes. A member of staff can be required to evidence this on request. Employees must complete the CUMBRIA METHODIST CIRCUIT driver declaration form annually (or sooner as required).
30. Where an individual carries any other passengers in their own car, they may claim a passenger allowance as part of the expense claim.
31. Staff can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket. Claims for parking in excess of 24 hours must be discussed with a senior leader, in consultation with the Circuit Treasurer.

Air travel

32. Staff will only be reimbursed for the cost of pre-approved standard class travel unless expressly authorised by the Circuit Superintendent
33. If a member of staff is required to travel by air in the course of their duties, they should discuss travel arrangements with their line manager and/or CIRCUIT in advance. Where possible, arrangements will be made by the Circuit on behalf of the member of staff but where this is not possible, they will be advised of the documentation that will be required to submit to reclaim expenses.



Penalties and fines

34. The Circuit will not reimburse any penalty fares or parking fines that a member of staff may incur while travelling on Circuit business.

Accommodation and other overnight expenses

35. If a member of staff is required to stay away overnight in the course of their duties, they should discuss accommodation arrangements with a member of the senior leadership team in advance. Where possible, arrangements will be made by the Circuit on behalf of the member of staff, but where this is not possible, they will be advised of the documentation that is required to submit to reclaim expenses. Evidence will be sought to confirm the chosen accommodation is reflective of prices for similar in the area (recognising that London costs will be higher).
36. When a member of staff is required to stay away overnight in the course of their duties, to the extent that these are not included in the cost of accommodation, the Circuit will reimburse reasonable out-of-pocket expenses provided they are supported by receipts. These include costs for breakfast (up to a maximum of £10) and an evening meal (up to a maximum of £25). Alcohol will not be reimbursed.
37. For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims for alternative items to those already covered in the cost should not be made.

Entertaining visitors

38. Staff may entertain visitors and guests where it is within budgetary limits and prior approval has been given by the CIRCUIT, in consultation with the Circuit Superintendent.
39. All claims must be supported by relevant itemised documents (for example VAT receipts, tickets, and credit or debit card slips) and a list of attendees, indicating Circuit employees and external guests.

Other business expenses

40. Telephone communication
CUMBRIA METHODIST CIRCUIT intends to provide a cloud-based business telephone system for staff members that can be linked to laptops, mobile phones and landline systems. this system will be in place for September 2025 therefore replacing existing arrangements. Contracts will be in the name of the Cumbria circuit. Reimbursement of any personal telephone costs should be agreed in advance with the Treasurer and/or Circuit Leadership team and itemised billing provided with the claim.
41. Claims for equipment, stationery (including printing resources), postage, faxes, telephone usage and other incidental business expenditure (such as worship/study resources and subscriptions) will be made on the basis of the actual cost incurred where receipts are provided. Staff members defined as home workers under their contract of employment should refer to the CUMBRIA METHODIST CIRCUIT Home Based Working Policy (tbc) for



information about the equipment and services that may be provided by the Circuit, and those costs which they may receive reimbursement for.

42. Internet access costs for Circuit staff members at their home address will not be reimbursed whether they are designated as home workers or not.
43. Circuit Manse related expenses are not, as a matter of course, to be reclaimed via the expense claim form. However, it is recognised that there may be occasions where payments have to be made by ministers to secure services at short/emergency notice. These should be agreed and approved by the Circuit Treasurer in advance.
44. A company payment card may be used by the CIRCUIT and/or the Circuit Superintendent for the purchase of goods or services on behalf of the Circuit in the course of the operations of the Circuit. This employee may not use the payment card for personal expenditure and any such breaches may result in withdrawal of the facility. OR Leave blank.
45. Refreshments purchased during regular business meetings between colleagues are at the expense of the employees, unless agreed with the Superintendent in advance of the meeting, or already accounted for as part of a project budget.
46. Lunch is at the expense of the employee at their place of work irrespective of location.
47. The exception to this is where a member of staff, in the course of their duties, is required to undertake travel on behalf of the Circuit (excluding overnight stay). The travel must occupy the whole or a substantial part of a working day encompassing the normal meal breaks. The travel can be either within or outside the UK but the individual must be working away on Circuit business, and be in accordance with HMRC guidance as follows:
 - Breakfast (£10) may be paid where the individual leaves home earlier than usual and before 6:00am.
 - One meal (£10) may be paid where the individual has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.
 - Two meals (£20) may be paid where the individual has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.
 - Late evening meal (£25) may be paid where the individual has to work later than usual, finishes work after 6pm having worked their normal day, and has to purchase a meal before the qualifying journey ends which they would usually have at home.
 - The breakfast and late evening meal allowances are for use in exceptional circumstances only and are not intended for individuals with regular early or late patterns.

Circuit Trustee/Committee members expenses

48. Circuit trustee/committee members cannot claim an allowance for attendance at a meeting or claim expenses for loss of earning. However, the Circuit considers the following as legitimate committee member expenses, where supported by relevant itemised documents and claimed for legitimate expenditure directly incurred in their role. It is the responsibility of committee members to decide for themselves whether or not to claim.



49. Costs incurred that may be claimed for include:

- Cost of travel, reasonable overnight accommodation and subsistence (in line with other relevant sections of this policy) whilst attending Circuit meetings or training courses held at a location other than their respective establishment.
- The reasonable cost of childcare or care of other dependants (for example any elderly parent), paid to an officially registered carer, whilst attending Circuit meetings or training courses.
- Communication support, special transport, equipment or facilities for a committee member with a disability whilst attending Circuit meetings or training courses.

Discretionary payments

50. There may be expenditure not covered by this policy or incidences where a legitimate claim is over and above the parameters established in this policy. These should be agreed in advance with the Superintendent, in consultation with the Circuit Treasurer.

Cash advance payments for expenses

51. In exceptional circumstances, the Circuit may approve the provision of cash advance payments to cover the cost of expenses likely to be incurred on Circuit business.
52. The staff member must first contact the Treasurer to discuss an appropriate process.
53. Contact must be made at least 5 working days in advance of the associated travel.
54. All remaining monies and relevant itemised documents to support each item of expenditure must be provided on return.

Breaches of this policy

55. CUMBRIA METHODIST CIRCUIT is committed to instilling a strong anti-corruption culture and to upholding all laws relevant to countering bribery and corruption. If a Circuit member has been in breach of this policy, then they will be treated in the strictest confidence and investigated in accordance with the Methodist Church Anti-Fraud Policy and Anti-Bribery Policy. Any CUMBRIA METHODIST CIRCUIT member who is found to have committed an act of fraud will be subject to disciplinary action. Such behaviour may constitute gross misconduct and, as such, may result in dismissal. The Circuit takes a strict approach to serious breaches of this policy.