

## Thames North Synod – Expenses Policy

**As early as last year it was decided to have an expenses policy document to avoid any misunderstandings with claims. Church House was also developing their own Expenses Manual and it was thought sensible to await that to avoid any conflict. Since then the poor example of many MPs has come to light demonstrating in some cases it is possible to be within the rules but still make unacceptable claims. It is emphasised this document has not been produced as a result of those revelations, neither is there any suggestion that any unacceptable claims have been made in the past. This document is to give clarity, information and a clear trail for our auditors.**

Expenses – to paraphrase Her Majesty’s Revenue & Customs – should be wholly, exclusively and necessarily incurred in the course of your performance of duties on behalf of the Synod.

However it is emphasised that it is the wish of Synod that all such expenses should be reimbursed even if they do exceed original budget. However where budget is exceeded prior notice should be given and a fuller explanation may be required. In exceptional circumstances the possible overspend may need the approval of Synod Executive so it is as well to get likely expenditure in the original budget.

It was originally thought we would just re-write the United Reformed Church Expenses Manual for the Synod. However their document runs to 21 pages and contains many sections which are very unlikely to apply to Synod employees. It will be on their website and is available to the Synod and will be used as a guide if necessary. The following cover the major items and explain procedure in the Synod.

The basis for claiming expenses is

- 1 Are they allowed for in a Budget?
- 2 Is the expense necessary for the performance of your duties
- 3 Is there a receipt for the expenditure?
- 4 Has it been authorized by your line manager?

Expenses of a recurring nature should be claimed monthly or quarterly, irregular expenses as they arise. Pro Forma expense claims are available from [finance@urcthamesnorth.org.uk](mailto:finance@urcthamesnorth.org.uk) .

Budgets for the following financial year are agreed at the Autumn Synod following adoption by the Synod Executive on the recommendation of the Finance Committee. The Spending Committees will be asked to submit requests in May for what should be included in their next year’s budget for the projects within their remit.

Receipts where possible are required for expenditure and should be sent to the Synod Office with a paper copy of the expenses claim.

To speed up the payment of claims, budget holders may submit claims electronically to their Line Manager and by surface post or in person to the Synod Accountant. The Line Manager may then send an email to the Synod Accountant approving in whole or in part

the claim. The Synod Accountant will then endeavour to settle the claim within two weeks of receipt.

The Synod Officers who do not have Line Managers will submit their claims to the Synod Accountant who will pay if within budget and refer any queries to the Treasurer.

#### Treatment of usual expense claim categories

- 1 Mileage in privately owned cars\* can be claimed at 40p for journeys on the Synod's behalf within its boundaries and at 25p for journeys beyond. Travel to Synod Meetings is reimbursed at 20p on the understanding that ministers may also claim 20p from their church(es) for the same journey. People using Oyster Cards should register them with Transport for London ([www.TfL.gov.uk](http://www.TfL.gov.uk)) in order to be able to obtain a print out showing the cost of their journey. Cycle journeys are reimbursed at 20p per mile. If the claim is for a long train journey, every effort should be made to obtain the cheapest rate available. Taxi fares may be claimed between a claimant's station and home if their homeward journey starts after 9pm.

\* cars must be comprehensively insured including recognition that it may be used on church business and regularly maintained. A claim for mileage must include details of the purpose and miles travelled – a pro forma is available from the Synod Office.

- 2 Telephone etc. If the budget holder has a land line used exclusively for Synod purposes, it should be in the name of the Synod to avoid taxation issues. Bills can either be paid by the individual and included on the monthly claim or sent promptly to the Synod Office.

The cost of church calls on a mobile can be reclaimed provided acceptable documentation is provided. For Pay As You Go users, a claim for occasional top ups is acceptable.

Where Internet access is deemed necessary the package should be in the name of the Synod.

A claim can be considered for the cost of telephone calls from private lines or mobiles and also for a contribution towards consumables for a computer but records need to be kept and receipts provided where possible.

- 3 Entertaining and Subsistence  
Claims for the cost of entertaining should be fully documented including the purpose. Subsistence can be claimed by staff usually based at home or by volunteers who are engaged on Synod business on production of receipts.
- 4 Stationery, postage etc – where receipts are not available an explanation should be given i.e. 4 2<sup>nd</sup> class stamps, 10 sheets of photocopying at 5p done at local church etc