## 4.8 Expenses Policy for Committee Members and Volunteers

The Church will reimburse any reasonable costs that have been incurred wholly, exclusively and necessarily on Church’s business with the aim of providing a reasonable standard of travel, accommodation and subsistence, consistent with sound accounting practice and the requirements of HM Revenue & Customs.

### 4.8.1 Purpose of the Policy

### This policy applies to Committee members and volunteers of Methodist Church. This policy sets out guidelines in relation to the procedures for reimbursing expenses incurred, to ensure that we are both fair and transparent.

### 4.8.2 Policy Detail

1. All claims for reimbursement of travel, accommodation and subsistence must be submitted on the relevant [expenses claim](https://methodistchurchintranet.org.uk/wp-content/uploads/2022/05/Expenses-claim-form-for-connexional-volunteers.docx) form, copies of which are available on the intranet, from Committee Secretaries and from the Finance Department.
2. All claims should clearly set out the details of the meeting attended or visit undertaken, and the reason why the expenditure was incurred.
3. Itemised original receipts must support all expense claims (except for London Underground, 2 x single Zone 1 fares can be reclaimed without receipt – see next point). Receipts should be securely attached to the relevant claim form. Claims without appropriate supporting documents will be invalid and unsupported expenditure maybe deducted from the claim before payment.
4. 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 Church’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.***
5. Payments will be made direct to the claimant’s bank account.
6. Claims should be submitted within one month of the meeting taking place to ensure the Church’s accounts accurately reflect all expenses incurred in the year to date.

### 4.8.3 Travel

1. This policy seeks to ensure travel paid for by the Methodist Church in Britain (MCB) 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.
2. The Methodist Church aspires to have net zero carbon emissions by 2030[[1]](#footnote-1). 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)
3. 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.
4. Before you make any bookings, please check and make sure that the budget holder will approve the trip, and the trip arrangements comply with this policy / guidance.

**Travelling by train, bus other public transport method, or bicycle**

1. Please complete the associated expenses claim form and attach the receipt for the journey.
2. Where bicycles are used for travel, individuals can claim back mileage allowance at the current rate of 20 pence per mile.

**Travelling by car, motorcycle or taxi**

1. Expense claims for personal cars, hire cars, motorcycles or taxis will be accepted only in the following circumstances:
	* If using a purely electric vehicle (not hybrid).
	* If two or more expense claimants are travelling together in the same vehicle to the same location and it is cheaper than using public transport.
	* If transporting heavy resources or equipment that cannot reasonably be sent by other means.
	* If the individual undertaking the journey has a disability that would make using public transport inappropriate or unacceptable.
	* If the travel is urgent and travelling by car/motorcycle/taxi is the quickest method. For example, a key holder being summoned to a building in an emergency, or travel between meetings where attendance is mandatory.
	* If there is no public transport option available.
	* If using public transport increases the journey time by more than 50% (or by one hour, where the journey is less than two hours).
	* Or another reason, as agreed by your committee chair or equivalent.
2. The current mileage rate is 45 pence per mile for the first 10,000 miles in any tax year and 25 pence per mile thereafter. If an individual carries any other passengers in their own car, they can claim 5p per passenger per mile. This is in accordance with HMRC guidelines. Amounts not exceeding the qualifying amount, the number of miles of business travel multiplied by the currently applicable rates, are exempt from tax. Amounts in excess of the approved amount are always taxable.
3. Where motorcycles are used for travel, individuals can claim back mileage allowance at the current rate of 24 pence per mile.

### 4.8.4 Overnight Accommodation

Generally speaking, the hosting office or Committee Secretary should arrange accommodation of visiting committee members/volunteers. On the occasions when this is not done, the accommodation selected should be of a modest but comfortable standard, at a reasonable price, and within reasonable distance from the place of meeting or work.

Where the host makes the arrangements but the bill would be forwarded to the

Connexional Team for settlement, the bill must be checked and signed before checking out

of the accommodation.

### 4.8.5 Meals / Subsistence

### This includes the reasonable and necessary cost of a meal and beverages incurred by a Committee member/Volunteer whilst undertaking travel on behalf of the Church. 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 Church business, and be in accordance with HMRC guidance and rates as follows:

|  |  |
| --- | --- |
| Description(Please see additional information below for each description) | Amount (up to)(not including VAT) |
| Breakfast rate | £5.00 |
| One meal (5 hours) rate | £5.00 |
| Two meals (10 hours) rate | £10.00 |
| Late evening meal rate (15 hours and ongoing) | £25.00 |

### This is in addition to any overnight accommodation costs.

### Breakfast rate – the rate may be paid where the individual leaves home earlier than usual

### and before 6:00 am and incurs a cost on breakfast taken away from his or her home after

### the qualifying journey has started. If the individual usually leaves before 6:00 am the

### breakfast rate does not apply.

### Late evening meal rate – the rate may be paid where the individual has to work later than

### usual, finishes work after 8:00pm having worked their normal day and has to buy a meal

### before the qualifying journey ends which he / she would usually have at home.

### The breakfast and late evening meal rates are for use in exceptional circumstances only and

### are not intended for individuals with regular or late work patterns.

### One meal (5 hours) rate – the rate 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 meal (10 hours) rate – the rate 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.

Last update DoFR 17/02/2023

1. <https://www.methodist.org.uk/media/21664/conf-2021-3-methodist-council-part-1.pdf> [↑](#footnote-ref-1)