



Inclusive Church: Expenses policy

Paid Staff: Expenses will be reimbursed to paid staff, subject to the following arrangements:

- Expenses must be claimed on a monthly basis, using the approved form
- Inclusive Church will seek to reimburse expenses within 21 days of the claim
- All expenses must be supported by appropriate records and receipts, and these must be submitted with the claim form
- Expenses for journeys made by car will normally be reimbursed at the rate of 45p per mile
- Where train journeys and overnight accommodation is required, every effort must be made by the claimant to plan well ahead and make use of the cheapest advance rates available
- Where expenditure is re-claimed for the purchase of goods and materials for the use of Inclusive Church, these purchases must be in line with IC's approved budget
- Expense claims must be authorised by two of the three officers before any payment is made

Trustees and volunteers: Inclusive Church accepts the charitable norm that those accepting the role of trustee or volunteer expect to give of their time, skill and resources. Expenses will be reimbursed to trustees and volunteers, subject to all the arrangements set out above for paid staff, and these additional arrangements:

- Expenses for trustees and volunteers must be authorised in advance by a panel of two trustees, appointed annually for this purpose
- In authorising the incurring of expenses the panel will have regard to the following:

1. The needs and personal circumstances of the person seeking expenses
 2. The anticipated cost in relation to the benefits of the person being enabled to do the work, and the value of the work
 3. Consultation with the treasurer about the affordability of the proposed expenditure
 4. Sensitivity to the likely views of the Charity Commission, IC's donors and other stakeholders
- Decisions made by the panel may be appealed to a full meeting of the trustees, and their decision will be final
 - The trustees should ensure that this policy is made known to potential trustees and volunteers; and the policy should be given to new trustees and volunteers as part of their induction
 - Trustees and volunteers who pay income tax and who incur expenses should be aware of the advice given by HMRC regarding the possibility of donating expenses to a charity under the gift aid scheme. This advice is currently available at <https://www.gov.uk/guidance/gift-aid-what-donations-charities-and-cascs-can-claim-on#expenses-paid-to-volunteers>

Approved by trustees June 2017