
Circuit Expenses Claims Guidelines

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), Circuit Stewards and other Voluntary workers. These guidelines should be read in conjunction with the Taxation Dictionary, on the Methodist Church Website (<https://www.methodist.org.uk/for-churches/finance/taxation-directory/>), 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*

Eco Circuit

In line with the Circuit's commitment to being an Eco-Circuit please consider in each case if there are alternatives to solo car travel, including cycling, walking and car sharing.

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.
3. **Monthly Claimed Expenses** must be submitted by the 10th of the month following the claim. Payments will be made by the 20th of the same month.
4. **Quarterly Claimed Expenses** must be submitted by the 10th of the month following the claim. Payments will be made 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 sums of £10.00 and over. Receipts are requested for lower amounts if available.
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 or the Office. These should be submitted with receipts via the normal expense claim.
 - a. *The care of the manse garden is the responsibility of Ministers living in them. Expenses relating to the General maintenance such 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.*
 - b. 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 the Circuit responsibility.
 - c. Green Garden waste bins – the annual cost can be claimed from the Circuit.
13. **Books and Periodicals:** Ministerial Staff have an annual allowance of £100. Claims should be accompanied by receipts and be submitted through the normal expense sheet.
14. **Mileage Rates:** As agreed by Conference annually.
15. **Clean Air Zone:** Where travel through Bristol Clean Air Zone is required in the line of duty please submit claims in the usual way.
16. **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 “Computers for Ministry” Scheme.
17. **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.

CIRCUIT EXPENSES

18. **Preaching Fees:** Supernumeraries' preaching fees and expenses are paid quarterly by the Circuit on receipt of request. However, where a visiting preacher (whether Circuit Supernumerary or external visitor) comes on the invitation of a local Church, fees and travel expenses are the responsibility of the local inviting Church.
19. **Stationery/Office Equipment etc.** The Circuit encourages the use of the Circuit Office who have many stationery items in stock. Use of this facility enables saving through bulk buying. 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
20. **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.
21. **Expense Queries:** These should be addressed to the Circuit Finance Officer. Matters of policy will be forwarded to the Superintendent.

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