



## Stour Valley Vineyard Staff Expenses and Gifts Policy

### Policy

Stour Valley Vineyard will reimburse certain reasonable expenses incurred by paid staff and volunteers in the course of work for the church. This document provides guidelines and establishes procedures.

The objectives of the church's staff expenses and gifts policy are to:

- Provide regular reimbursements to employees
- Control costs
- Prevent fraud
- Ensure the church complies with its tax and legal obligations

### Procedure for Claiming Expenses

Employees should complete and submit an "Expenses Form" monthly or more frequently if required to their Line Manager for signing off, before passing to the Payments Administrator (currently Karen Naylor). An expense claim must be supported by original receipt, invoices or similar, containing the purchase date and itemised list. Credit card items should also be accompanied by an itemised receipt. The church reserves the right to deny a claim for expenses unsupported by such evidence.

### Expenses and Income Tax

From 6 April 2016 all dispensations agreed with HMRC will no longer apply. Almost all expenses or benefits in kind that were covered by a dispensation should be within the new exemption and will no longer need to be reported to HMRC or included on form P11D. If unsure about how this applies to them, employees are advised to take advice from an accountant on the effect of expenses reimbursed upon personal/Income Tax liability.

Our dispensation covered the following:

Travel	Payment of receipted business expenses incurred wholly, exclusively and necessarily in the performance of the duties of the employment whilst travelling on church business within the UK.
Subsistence	Payment of receipted business expenses incurred wholly, exclusively and necessarily in the performance of the duties of the employment whilst working away from the normal place of employment on church business within the UK.

Entertaining	Payment of receipted expenditure incurred wholly, exclusively and necessarily in the performance of the duties of the employment whilst entertaining customers and/or potential customers on church business. All payment to be clearly identifiable and disallowed in the church accounts.
Telephone, SMS & modem costs	Reimbursement of identifiable business calls on public or privately-owned telephones and modems, and the provision of dedicated business lines (including Broadband links) for telephones and modems. Such lines to be monitored to ensure any private use reimbursed is only incidental.
Other expenses	Payment of sundry other expenses incurred wholly, exclusively and necessarily in the performance of the duties of the church, e.g. Postage, stationery, computer consumables, specialised books and publications. Receipted unless otherwise impossible.

### **Church Resources - Personal Use**

Due to the inevitable overlap of the ministry of the church and the personal lives of its workers, particularly those in leadership, all people working in the church office are permitted to use the office telephones, e-mail and internet for personal use but are expected to exercise their conscience and discretion so that this policy is not abused. As a general rule, personal calls should be kept brief and to a minimum and the Internet may be used to carry out personal transactions but not for extensive browsing. If in doubt, consult your line manager.

### **Travel Expenses**

All employees who are required to travel on church business (ministry trips, national meetings, training conference, etc) are entitled to claim appropriate expenses with the following guidelines:

#### **Air, Rail, Bus/Coaches, Underground**

Cheapest available standard fares, utilising offers available and booking tickets as far in advance as possible.

#### **Car**

Employees who use their own cars are entitled to claim the current mileage allowance. Travel between home and your normal place of work is not normally claimable and should you travel from home to a location other than your normal place of work it is usual practice to deduct your normal home to office mileage in calculating the mileage amount to be claimed.

The rates below are intended to reflect the running costs of the vehicle and a contribution towards normal wear and tear. The rates differentiate on the basis of engine capacity and also the distance travelled. For longer journeys employees are expected to consider the use of public transport in the first instance, but also taking into account the circumstances of each trip, rather than automatically using a car.

### Current allowances (per mile)

Vehicle	Bicycle	Motorbike	Car/Van
First 10000 miles	20p	24p	45p
Over 10000 miles	20p	24p	25p

Car parking costs can be claimed but not parking tickets or driving penalty notices. Where possible receipts should be obtained for submission.

Note that each person's business mileage must be counted in all vehicles of the same type together (e.g., all cars or all motorcycles they use for business during the tax year). So, if an employee changes their car or van, they don't start a new 'first 10,000 miles'.

### Meals

Whilst travelling on SVV business the employee may claim meal expenses – up to £8.00 for breakfast/lunch and £23 for evening meals.

### Accommodation

Reservations may be made if there is no accommodation available with local friends/contacts etc. Accommodation higher than 3 Star quality should be selected only in special circumstances and with the approval of a trustee. Where possible, it will be expected that employees use hotels where a group or corporate rate has been negotiated. If this is not possible, then a common-sense attitude to expense will be expected when making bookings.

### Other Expenses

#### **Pastoral Support, Gathering, Visiting the Congregation, Hospitality**

As essential components of the work of a church employee, claims may be made for travel and communication (telephone, postage etc). Where this work requires meals and/or drinks, the employee may claim up to up to £8.00 for breakfast/lunch and £23 for evening meals – per person.

Where visitors to Stour Valley Vineyard are accommodated overnight the host may claim £12 for bed and breakfast or £18 per day.

#### **Cleaning**

Where the employee's home is used for church business and meetings on a regular basis, he or she may claim for cleaning and wear and tear expenses.

#### **Books, CDs, and study resources**

As agreed with your line manager.

### **Childcare**

Where leaders need to run meetings (house groups, planning meetings, etc) they may claim childcare up to £20 per week. This is a discretionary benefit and must be agreed in conjunction with your leader.

### **Telephones & Broadband**

Phone and broadband costs will be paid, only on equipment owned by SVV. That includes top up credit on the Storehouse and CAP phones. If extensive use of a private phone / broadband is required, then any expenses claimed need to be agreed with the line manager.

### **Visiting guest speakers**

Visiting guest speakers or other visiting workers may be given a thank-you gift or paid an honorarium. A guideline currently used is to pay £50 per main session taught or lead.

Visiting guest speakers or other visiting workers may be invited to claim travel expenses in the same way as employees or alternatively an honorarium may be sized to include estimated travel costs. Estimated honoraria and expenses should be included in the planning budget.

### **Thank You gifts to Stour Valley Vineyard workers**

The workforce in Stour Valley Vineyard is made up mainly of volunteers and it is appropriate to thank them for the effort and commitment they put in. Team leaders are encouraged to thank their team members frequently and specifically. The costs of calls, cards and postage may be claimed as expenses.

Team leaders are encouraged to organise meetings and social events on a regular basis for planning, teambuilding and thanks for volunteer effort. Up to £10 per term may be claimed.

It is sometimes appropriate to fund or part-fund equipment that will be used as part of the person's role within Stour Valley Vineyard. The Senior Pastor should be consulted before such an offer is made.

Sometimes, for example at the end of a significant period of service, it is appropriate to make a thank-you gift to a worker. The size of the gifts should reflect that they are tokens of thanks and should be in line with similar gifts previously made. These should be referred to the Senior Pastor(s) first.

*Gifts of cash are not given to workers within Stour Valley Vineyard.*

## **Receipt of Gifts – Pastoral Staff**

Pastoral staff will be entitled to keep gifts received in the course of their duties as follows.

### **Honoraria**

Honoraria received as a result of ministry outside SVV to the wider church, including other Vineyard churches, need to be paid directly to SVV and travel expenses claimed as usual.

## **Gifts**

If cash gifts, or gifts in kind, are given to an employee of SVV by a member of the church, the gift may be accepted up to £100 per individual but must be declared to the trustees and noted in the Minutes at the next meeting.

A record of any monetary gifts received must be kept and updated.

Gifts from outside the church, may be kept, whatever amount.

*This policy has been reviewed by the Trustees on 4<sup>th</sup> May 2022.*