



Expenses Policy

1. The purpose of this document is to outline the general principles the Treasurer and Trustees of Grace Church Brockley (“we”) adopt in relation to reimbursing or paying directly any expenses incurred by church workers (whether paid or not). Our aim is for any church worker to be reimbursed for any expenses **wholly, exclusively and necessarily incurred in the course of the worker’s duties**.
2. As guidance, we will follow the approach taken by HMRC in determining whether or not an expense would otherwise be considered an allowable deduction from the individual’s UK income taxable income if personally incurred as an employee or a non-taxable benefit if provided by their employer.
3. All expenses must be expressly approved by the Treasurer and/or Trustees who exercise final discretion in whether or not an expense will be paid. It may therefore be advisable to confirm whether an amount will be reimbursed prior to incurring the expense.
4. Any individual expense claim **exceeding £200** must be approved by the Treasurer prior to incurring the expense.
5. To claim payment or reimbursement of an expense, the worker should submit to the Treasurer a written note of any expenses occurred including a short description of the reason for the expense **within 3 months** of the expenditure. Proof of expenditure (such as an invoice or receipt) **must** be provided. A template Expense Form is included as an Appendix to this document which may be used by church workers to capture the relevant information.
6. Where expenses are incurred by Employees (paid church workers), the payment or reimbursement of expenses may be set out in the Employee’s employment contract. However, for the avoidance of doubt, the Trustees have agreed to apply the following guidance to reimbursing the specific expenditure listed below:
 - a. **Mobile telephone bills:** where an Employee uses their own mobile telephone for business purposes, we will reimburse the Employee the full amount of any *additional* costs incurred by the Employee relating

wholly to business calls (i.e. the additional charges incurred, over and above any monthly contractual allowance). A portion of the monthly line rental or “bundle” *cannot* be reimbursed.

b. Travelling expenses: the costs of travelling from the Employee’s home to their usual place of work *cannot* be reimbursed. This will include travel between the Employee’s home and the church or monthly prayer meetings. The cost of any other ministry journeys will be reimbursed. If the Employee uses their own vehicle for work, we will pay an amount equal to the Approved Mileage Rate published by HMRC.

c. Christian conferences: the cost of attendance (including travel) at Christian conferences will be reimbursed only if the Christian conference is deemed by us to directly benefit Grace Church Brockley. Approval should therefore be sought by all church workers (whether paid or not) before signing up for the conference.

d. Books, DVDs, etc: the cost of books, DVDs, etc. purchased for use solely in ministry (such as the preparation of sermons) will be reimbursed. Books or periodicals for general background reading *cannot* not be reimbursed.

7. Grace Church Brockley is a company limited by guarantee registered in England, Company No. 8696063, Charity No. 1154174, Registered address: 63 Mayow Road, Forest Hill, London, SE23 2XH.



Expenses Claim Form

Invoice date	Description of item	Supplier	Amount £ (incl. VAT)
Total			

I attach the relevant receipts / invoices to this form

I declare that I have incurred the above expenses wholly, exclusively and necessarily on behalf of Grace Church Brockley and that these have been (or will be) paid by me.

Name: -----

Signature: -----

Date: -----

Approved by (signed and dated)