



**Church Of Scotland**  
Ministries Council – Ministries Development Staff

Expenses Policy & Guidance Notes

**EXPENSES POLICY AND GUIDANCE NOTES**

**CONTENTS**

**PART ONE - GENERAL**

- 1 POLICY STATEMENT
- 2 GENERAL PRINCIPLES

**PART TWO – OPERATIONAL GUIDANCE FOR STAFF AND MANAGERS – MILEAGE CLAIMS**

- 3 GENERAL PRINCIPLE
- 4 ROLES AND RESPONSIBILITIES
- 5 TRAVEL EXPENSES – JOURNEYS
- 6 MILEAGE ALLOWANCE

**PART THREE – OPERATIONAL GUIDANCE FOR STAFF – MINISTRIES COUNCIL EVENTS**

- 7 GUIDANCE

**PART FOUR – OPERATIONAL GUIDANCE FOR STAFF – OTHER EXPENSES (LOCAL)**

- 8 GUIDANCE

**PART FIVE – OPERATIONAL GUIDANCE FOR STAFF – MEDICAL AND HEALTH & SAFETY EXPENSES**

- 9 GUIDANCE
- 10 NON-CLAIMABLE EXPENSES
- 11 REVIEW

Version	Date	Author	Details/ Changes
1	July 2019	Karen Smith, HR Manager	New Policy
2	July 2023	Karen Smith, HR Manager	Sections 9.2,9.3&11 – updates in staff structure and national office terminology



## **Part One - General**

### **1. Policy Statement**

- 1.1 This Policy provides fair and consistent guidance to all Ministries Development Staff (MDS) employed by the Ministries Council claiming reimbursement of reasonable expenses incurred in connection with the MDS's employment through the expenses claim procedure set out by Ministries Council or with local expenses procedures.
- 1.2 The Church of Scotland is a charity, as are each Presbytery and congregation, and it follows that all expenditure should be appropriate and modest in scale whilst ensuring that employees are properly remunerated. As a charity there is a responsibility to ensure stringent standards on governance in the use of charity monies.
- 1.3 The policy sets out the roles and responsibilities of employees and line managers involved in the claiming and authorisation of expenses.
- 1.4 Expenses must be justifiable and reasonable according to information in this Policy and any claim should be prepared honestly, legally and responsibly. Any breach of the Policy could lead to disciplinary action, up to and including dismissal and consideration of prosecution.

### **2. General Principles**

- 2.1 The general principle behind this policy is to ensure that employees do not suffer any financial detriment by having to travel on business purposes or by incurring any other out of pocket expenses.
- 2.2 Ministries Council are responsible for paying mileage claims directly to employees through the monthly payroll. These are then recharged on a quarterly basis to the congregation.
- 2.3 For all other expenses including travel by public transport, materials etc these are to be claimed and reimbursed at a local level.
- 2.4 The comments section on the mileage expense claim form must be completed e.g. detailing the reason for the expense i.e. 'journey to conduct assembly at Davidson's Mains primary school'.
- 2.5 Expense claims should be submitted within the month of the date the expenses were incurred or exceptionally within three months.
- 2.6 The Ministries Council will not meet the cost of expenses for spouses, partners, other family members or friends.
- 2.7 Where Line Managers are unsure how to apply the guidance they should consult the Human Resources Team for advice.



## **Part Two – Operational Guidance for Staff and Managers – Mileage Claims**

### **3. General Principle**

The purpose is to provide guidance to all employees claiming reimbursement of mileage incurred in connection with MDS employment. The Expense Claim Form can be found on Ascend and only forms with an authorised signatory will be processed. In normal circumstances, an employee's line manager would act as signatory but in their absence, an appropriate person eg the Session Clerk could sign off the claim.

### **4. Roles and Responsibilities**

#### **4.1 Employees should:**

- Consider whether the travel / expense is necessary and look at finding the most cost effective way to do things, for example video / audio conferencing;
- Use the most cost effective transport methods and routes whilst taking into account the most environmentally friendly option and personal safety;
- Help reduce costs and make savings by planning ahead;
- Ensure that their line manager approves the journey in advance;
- Ensure that all expense claims are made promptly, in accordance with this guidance.

#### **4.2 Line Managers should:**

- Consider the appropriateness of requests and claims and that these were claimed for necessary and legitimate business ;
- Help the employee decide on how and when to travel;
- Ensure all travel is pre-approved;
- Check that claims are reasonable and are in adherence with this policy before giving final approval sign off.

#### **4.3 Stewardship and Finance should:**

- Ensure each claim has been appropriately authorised;
- Check that there are sufficient details to process correctly;
- Pay mileage expenses with the next pay date, if received by the 10<sup>th</sup> of that month. If not, expenses will be paid through the following months' payroll.

### **5. Travel Expenses – Journeys**

5.1 Travel expenses are for business travel which is a journey which is not ordinary commuting i.e. not a journey that is between your home and permanent workplace or your home & a location equivalent to your workplace.

5.2 In most circumstances it will be easy to determine whether or not a journey is business travel but if the journey is not significantly different from your ordinary commuting journey and you don't incur any extra costs, you cannot make an expenses claim. For example, if your journey



from home to your church costs the same as your journey to a school, you cannot claim even if the church is your designated place of work.

- 5.3 HMRC guidance indicates that “significantly” different excludes journeys that are a similar length to your normal commuting journey to a place that is in the same direction as your normal workplace. For example, if your season ticket covers part or a full business journey you will not be reimbursed as you are not incurring any extra cost. Or if you normally get a bus to get to your workplace, but are going to a nearby location which doesn’t incur additional costs (eg the bus fare is a flat fare of £2) this wouldn’t be reimbursed. This means that travel claims should be based from your normal place of work, unless travelling in the other direction. For example, if you live in Dundee, workbase in Montrose but have a meeting in Aberdeen, you can only claim from Montrose–Aberdeen as Dundee–Montrose is your normal commute. If however the meeting was in Perth, you would claim from home.
- 5.4 Where using a car, employees should consider whether car sharing is an option to minimise environmental impact and cost.
- 5.5 Before using their own vehicle, employees must read Directive 13 – Occupational Road Risk for guidance.
- 5.6 Vehicles may be used for business travel if it is more cost effective, where there is no or limited public transport available or when taking into account the geographical area to be travelled to, availability of public transport, length of journey and personal safety.
- 5.7 If the use of a vehicle is not more cost effective but there is a business need to use a car e.g. carrying equipment, then the use of a car is allowed.
- 5.8 If an employee chooses to travel by vehicle rather than public transport and the cost of this is more than public transport, the expense claim should be restricted to the cost of public transport.
- 5.9 Under Health and Safety and Road Traffic Act legislation employees who use their vehicles for business purposes should have a current driving license and their car is required to be insured for business purposes. If this is not the case an offence is committed.
- 5.10 Insurance cover must be for a minimum of third party, accident fire and/or theft without financial limits against claims in respect of:
- Bodily injury or death to third parties and
  - Bodily injury or death of any passenger and
  - Damage to the property if third parties.
- In addition to the above all insurance policies must include a clause whereby the vehicle can be used in connection with the employees business. Employees will be liable for the additional cost incurred should their insurer invoke a charge for this.
- 5.11 Employees should complete and Authorisation to Use a Private Motor Vehicle form and this along with the driving license and car insurance should be checked by the line manager who signs off the claim. If a line manager authorises the use of a vehicle in the knowledge that not all of the documentation is in order, the matter will be considered under the Disciplinary procedures. Human Resources will carry out spot checks on documentation.
- 5.12 Expenses for any cost of excess payments if an insurance claim is made, fines or fixed penalties for motoring offences cannot be claimed.



- 5.13 Information is available on the intranet to help employees plan their journey e.g. AA Autoroute and Google Maps.

## **6. Mileage Allowance**

All mileage claims are subject to Appendix 1 – Claiming Business Travel

Mileage allowance is as follows:

- Up to 10,000 miles 45.0p per mile
- Over 10,000 miles 25.0p per mile

The above mileage amounts are made in accordance with HMRC guidance. HMRC indicate that the higher rate covers the standing costs of using a car on business travel plus fuel and the lower rate covers fuel. Some employees may use a Motor Cycle or Bicycle for certain business travel and the mileage allowance for this is as follows:

- Motor Cycles all mileage 24.0p per mile
- Bicycle all mileage 20.0p per mile

You should claim for business mileage on number of miles from either your home or workbase to the business venue using whichever is the lesser mileage.

## **7.0 Part Three – Operational Guidance for Staff– Ministries Council Events**

- 7.1 From time to time, Ministries Council will invite MDS to attend meetings such as induction, mandatory training events, conferences or meetings with staff from the national offices.
- 7.2 In these cases, travel costs will be met by Ministries Council and this will be communicated in advance to MDS.
- 7.3 Any additional costs eg accommodation must be agreed with the relevant Ministries staff member in advance.
- 7.4 Expense claims forms will be provided to MDS by staff for completion and will be paid as and when the claim form is received and authorised by the meeting organiser.
- 7.5 All principles as set out in Part 1 apply.

## **8.0 Part Four – Operational Guidance for Staff – Other Expenses (Local)**

- 8.1 Congregations are responsible for all other expenses relating to the employment of the MDS and all local procedures must be adhered to.
- 8.2 These expenses include equipment costs, material costs, public transport costs and meeting refreshments.
- 8.3 While local practices must be adhered to, the following should be taken into account in relation to expense claims as good practice guidelines.



**Travel by Public Transport** - To minimise cost and environmental impact, employees must always consider options to travel by public transport as a first option when making business journeys.

**Parking Expenses** - Costs of parking for the meeting will be reimbursed but should staff choose to travel to work by car and park in an area which incurs a cost before travelling on to a meeting, for instance, later in the day, this will be at their own expense. Consideration should be given to other options e.g. park and ride.

**Toll Expenses** - where the use of a car has been authorised, the cost of bridge or road tolls will be reimbursed.

**Travel by Taxi** – taxis should only be used when there is no suitable public transport; for issues of personal safety and security and when taking into account time of travel and any required equipment.

**Subsistence** – only when there is a significant variance to the normal working pattern would claims for any meals be appropriate. If expenses incurred are the same as those in a normal working day e.g. coffee and snacks, these will not be reimbursed.

8.4 All claims should be agreed in advance with the line manager prior to the expense being incurred.

#### **9.0 Part Five – Operational Guidance for Staff and Line Managers – Medical and Health & Safety Expenses**

9.1 If through a pre-employment screening questionnaire, an assessment by the Health and Safety team or from an Occupational Health referral, there is expenditure required for a member of staff eg a specialist desk chair, Ministries Council will meet the cost of this.

9.2 Human Resources will discuss with the MDS and line manager, and staff at the National Offices if appropriate, what is needed to meet the recommendations and will advise the Ministries Development Manager.

9.3 Authorisation must be gained from the Ministries Development Manager before any item is purchased and agreement reached on method of purchase and any required reimbursement. If an MDS moved to another MDS post, and the item was deemed necessary for the new role, the item remains available to the MDS.

#### **10.0 Non-Claimable Expenses**

Falsification of expenses will be deemed as a disciplinary offence and could be treated as gross misconduct resulting in summary dismissal.

#### **11.0 Policy Review**

This policy will be reviewed on a regular basis by HR, The Hub and Ministries Council senior managers to ensure adherence to best practice, and any related legislation. If necessary, the policy will be taken to Ministries Council as part of a consultation process.