



MANOR PARISH EXPENSES AND EXPENDITURE POLICY (INCLUDING PETTY CASH & TAXI ACCOUNT)

1. Purpose and Scope

The purpose of this policy is to ensure that Manor Parish (including the Community Kitchen) controls its expenditure, ensures value for money, and provides a transparent process for reimbursing expenses incurred by volunteers and staff. This policy applies to all employees, volunteers, lay people and trustees.

2. General Principles

- **Authorisation:** All expenses should be approved by the Team Rector (or the Treasurer if the Team Rector is making the expenditure) before they are incurred, unless they are routine expenses (e.g. purchase of cleaning supplies, small maintenance items, purchase of food for Community Kitchen meals, volunteers' travel expenses).
- **Receipts:** No reimbursement will be made without a valid receipt, invoice, or proof of purchase. The original receipt is to be presented on request for payment of expenses.
- **Budget Adherence:** All spending should, unless there are extenuating circumstances, fall within the approved annual budget.
- **Value for Money:** Purchases should be made in the most cost-effective manner and from ethical providers where possible, utilising bulk buying methods and prioritising local, discounted, or donated goods.

3. Allowable Expenses (What We Cover)

Reimbursable expenses include, but are not limited to:

- **Maintenance and cleaning supplies:** minor tools, lightbulbs, washroom items.
- **Service Essentials:** Sacramental wine, communion wafers, altar candles, and seasonal church flowers.
- **Ingredients & Consumables:** Refreshments, food, cleaning supplies, food packaging, and food labelling equipment.
- **Equipment:** Items for children's work, small kitchen equipment, utensils, and protective clothing (e.g., aprons).

- **Travel:**

- Where possible this should be on public transport and single journey tickets should be presented for reimbursement.
- If the employee or volunteer's own vehicle is used then mileage can be reimbursed at 55p per mile, upon an expenses claim being submitted and details of the journey being provided so as to verify the mileage claimed.
- Reasonable taxi costs will be reimbursed where there is no other alternative such as when equipment is to be transported, for personal safety and safeguarding, or when a lack of viable alternatives would cause unreasonable delay or prevent the employee or volunteer from fulfilling their duties. Wherever possible, a keyholder with their own transport should be enlisted before a taxi is used. Only Clergy, Churchwarden(s) and Support & Development Worker/Treasurer will hold the taxi account details.

4. Non-Allowable Expenses (What We Do Not Cover)

- Alcohol or tobacco products.
- Personal items or expenditure on food or drink for personal consumption.
- Parking fines or traffic penalties.
- Ordinary commuting between home and the church building.

5. Expenditure Procedures

5.1 Purchasing

- Purchases over £100 require two quotes.
- All large capital expenditures must be approved by the Team Rector or the Treasurer if the Team Rector is making the expenditure.

5.2 Reimbursement

- Claims should be submitted within 14 days of the expense being incurred.
- We will endeavour to pay all reimbursements via bank transfer within 7 days of approval.

6. Petty Cash Policy and Procedures

- **Fund Limit:** Any petty cash provision maintained by Manor Parish or the Manor Parish Community Kitchen should be capped at a maximum of £50 and stored in a locked church safe or other locked facility.
- **Use of Petty Cash:** Petty cash can only be used for small, incidental purchases or volunteers' travel costs.
- **Vouching:** Cash cannot be paid out from the petty cash provision without a valid receipt being provided which must then be submitted to the Treasurer.
- **Replenishment:** The petty cash funds will be replenished periodically by cash withdrawal from the appropriate bank account.
- **Reconciliation:** The petty cash box must be reconciled physically against the ledger balance on a regular basis by the appropriate member of staff or volunteer.

7. Financial Monitoring

- All invoices and receipts will be kept for 7 years for audit purposes.