



## Spending Policy for Church Members

(revised 12/12/2009)

This policy is intended to permit appropriate Church members to spend Church money, making the procedure as easy as possible to comply with the concept of accountability to the Church. Wherever possible, the Church (Treasurer/Assistant Treasurer) should pay for items directly with the supplier on receipt of an invoice. If this is not possible, an itemized receipt must be presented to the Treasurer when money is being reclaimed.

AMOUNT	AUTHORISATION/PROCEDURE
Up to £100	If possible, have the Assistant Treasurer (or Treasurer) pay the invoice directly. If you paid for the item(s) and are reclaiming the money, provide the receipt (and invoice if available) to the Assistant Treasurer (or Treasurer) along with a brief explanation for the expenditure.
£100 up to £250	<p>Before making the purchase, discuss and seek approval for the expenditure with the Senior Steward. Use an authorization slip (available in the vestry) to document the proposed expenditure and agreement of the Senior Steward. Then proceed as above submitting the authorization slip together with the receipt.</p> <p>If repeat expenditures are expected, approval is required only for the first occurrence following which no further approval is required. Either the person purchasing the item(s) or the Senior Steward must inform the Treasurer or Assistant Treasurer of the proposed expenditure.</p>
£250 up to £1000	Prior approval for the expenditure must be given by the majority (>50%) of Church Stewards using an authorization slip. This will be organized by the Senior Steward. Approval is obtained by completing an authorization slip (available from the vestry) and getting the senior steward to have it signed by the stewards as agreement to the expenditure. A receipt must be given to the Assistant Treasurer (or Treasurer) with the signed authorization slip attached, or minutes of the church/stewards meeting where the expenditure was

	<p>agreed. Where the church is being invoiced directly, an authorization slip should still be completed and signed by the stewards prior to ordering and then passed to the Assistant Treasurer or Treasurer for records and matching to invoice.</p>
£1000 and above	<p>Items costing over £1000 can be purchased only with the prior approval of the Church Council. This will be organized by the Senior Steward. If the purchase is pressing, and it is felt by the Stewards that it would not be possible or practical to wait for a Church Meeting, a meeting must be organized after the 10.30 a.m. Church Sunday Service. This meeting will be led by the Senior Steward, notice of one full week having been given in the Church Notices. A receipt must be given to the Assistant Treasurer or Treasurer and approval documentation sought as above.</p>