

PURCHASING AND EXPENSES PROCEDURE

May 2026, Version 1.2

1. PROCEDURE PRINCIPLES AND SCOPE

- 1.1. This procedure should be implemented in line with the corresponding policies, in particular:
 - a. Purchasing and Expenses Policy
 - b. Conflicts of Interest Policy
- 1.2. This procedure should be followed for all purchases made by or on behalf of New Horizons.

2. PROCEDURE FOR MAKING A PURCHASE

The following procedure should be followed when making a purchase on behalf of New Horizons. It is summarised in **Appendix E**:

- 2.1. Look at the **purchasing considerations** (**Purchasing and Expenses Policy, Section 6**) which set out the factors which are to be taken into consideration when making a purchase.
- 2.2. Consider whether there might be a **Conflict of Interest** in making the purchase (**Purchasing and Expenses Policy, Section 6.3g** and **Conflicts of Interest Policy**).
This might arise, for example, if you are considering making the purchase from a member of New Horizons, a family member, or an organisation you have an interest in.
- 2.3. Obtain **quotes** for the item(s) to be purchased and select the preferred supplier, justifying why they should be used (e.g. cheapest, quickest delivery).
The number of quotes required depends on the cost of the purchase (see **Appendix B of this procedure** and **Purchasing and Expenses Policy, Section 7**).
- 2.4. For all purchases over £500, prepare a **written explanation** of why the purchase is required for the Charity, giving consideration to the factors in **Purchasing and Expenses Policy, Section 6**. For purchases over £1,000 this should be sent to the Company Secretary.
- 2.5. All proposed purchases, other than the purchase of consumables costing less than £100, then need to be **authorised**. The following documentation is to be sent to the authoriser for their consideration (as appropriate for the value of the purchase):
 - i. Quotes
 - ii. Recommended Preferred Supplier, with explanation of why they have been selected
 - iii. Justification of why the purchase needs to be made.

If the authoriser agrees that the purchase should be made, they should provide email confirmation of authorisation to purchase and the supplier that should be used.

The appropriate authoriser will vary depending on the cost of the purchase (see the **Financial Scheme of Delegation, Appendix A** and **Purchasing and Expenses Policy, Section 2**).

For purchases over £1,000 documentation should be sent to the Company Secretary to approve or liaise with the trustees to get their approval.

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- 2.6. Ask the Finance Team to raise a **Purchase Order** if the purchase involves entering into a contract for services to be delivered over a period of time (see **Purchasing and Expenses Policy, Section 7.8**)
- 2.7. The purchase can be made once authorisation has been obtained and should be paid for using one of the following methods:
 - i) **Centrally by New Horizons.** Either:
 - a. Contact the **finance team** (finance@nhkc.uk) and request that the payment is made by the finance team; or
 - b. New Horizons holds both **HSBC Commercial Cards** and **Debit Cards** which can be used to make a payment directly by the organisation (see **Purchasing and Expenses Policy, Section 8.2**).
Contact a cardholder (see **Appendix C**) if you would like to make payment using one of these cards.
 - ii) **Personal payment.** In this case an **Expense Claim** should be made (see **Purchasing and Expenses Policy, Section 8.3**). The procedure for making an expenses claim can be found in **Section 4** below.

Where possible purchases over £100 should be made by the finance team, or by using a New Horizons Commercial/ Debit Card, rather than making personal payments and reclaiming the expense from the Charity.

3. PROCEDURE FOR MAKING A VENUE/ ROOM BOOKING

- 3.1. Each People Group will have a designated Admin Lead who will be responsible to organising venue bookings for meetings.
- 3.2. The People Group Admin Lead should liaise with venues to make enquiries about the booking, using the list of GCT pre-approved venues (see **Appendix D**).
- 3.3. Once a venue has been selected, the People Group Admin Lead can make the booking if the venue is on the list of **GCT pre-approved venues** and the cost is **less than £350**. If this is not the case, they should seek pre-approval from the Head of Events & Hospitality.
- 3.4. Bookings for social events not requiring GCT support do not need to be from a GCT pre-approved venue, but financial pre-approval should still be obtained in line with the authorisation limits.
- 3.5. Payment should be made by the Finance Team either on receipt of invoice or by NH Card payment.

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4. PROCEDURE FOR MAKING AN EXPENSES CLAIM

- 4.1. When purchases cannot be paid for directly by New Horizons (via the Finance Team or a Commercial/ Debit Cardholder) they can be paid for personally by an employee/ trustee/ volunteer and reimbursed by Expense Claim.
- 4.2. Purchases paid for personally and reimbursed by Expense Claim still need to follow the full **Purchasing & Expenses Policy** and the purchasing procedure laid out in **Section 2** above. This includes obtaining the appropriate number of quotes and pre-purchase authorisation.

4.3. Expense Claim Process

Before making the purchase:

- i. For the purchase of consumables costing less than £100, quotes and pre-spend authorisation are not required. These purchases can be made and claimed back on expenses, but the Expense Claim Form will need to be approved before being paid.
- ii. For purchases over £500, obtain quotes for the item(s) to be purchased and select the preferred supplier, justifying why they should be used (e.g. cheapest, quickest delivery). The number of quotes required depends on the cost of the purchase (see **Appendix B**).
- iii. All purchases (other than consumables costing less than £100), need pre-spend authorisation from an appropriate authoriser as per the **Financial Scheme of Delegation (see Appendix A)**. Send the authoriser an explanation of why the purchase is required, the quotes and preferred supplier (if required). The authoriser will provide email confirmation of authorisation to purchase and the supplier to be used.

After making the purchase:

- iv. The Expense Claim Form should be completed giving full information (including bank details for reimbursement) to avoid queries being raised and claims delayed. This is particularly important where claims are more complex, or unusual conditions or circumstances apply.
- v. All Expense Claim Forms must be approved for payment by an appropriate person as per the **Financial Scheme of Delegation (see Appendix A)**. This is usually the same person who gave the pre-purchase authorisation. The completed Expense Claim Form and evidence of receipts and pre-purchase authorisation should be sent to the person approving the form for payment.
- vi. Once the Expense Claim Form has been approved for payment, it should be sent to the Finance Team at finance@nhkc.uk together with the following documents, within 3 months of incurring the expense:
 - Quotes and reason for selecting the supplier (for items over £500)
 - Pre-spend authorisation to make the purchase (for purchases over £100)
 - Invoices/ receipts (Photo/ PDFs and e-receipts will be accepted but retain original receipts until payment in case of query)
 - Approval to pay Expense Claim (all claims)

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4.4. Expense Claim Forms should be submitted within three months of incurring an expense. Claims submitted later than three months must be approved for payment by the Company Secretary.

4.5. Evidence of Expenditure

4.5.1. With the exception of mileage, reimbursement will normally only be made where claims are supported by original valid receipts. Where expense claims are partially supported by receipts, only those items for which valid receipts are provided will normally be reimbursed through the expenses claim process.

4.5.2. The Charity accepts, however, that it may not always be possible to obtain receipts for certain expenses and therefore if full details of the expense are given and the reason for the expense and lack of receipt is specified, reimbursement will be made.

For example: underground travel, using parking meters, taxi fares, where it is culturally inappropriate to request receipts etc.

4.5.3. Electronic copies of receipts should be forwarded to finance@nhkc.uk, together with the Expense Claim Form. Original receipts should be retained until payment is made in case of query.

4.6. Exchange Rates

Evidence of the exchange rates applicable to any given purchase must be supplied with the Expense Claim Form. If evidence of the exchange rate is not submitted, the Finance Team will apply a published rate from reputable suppliers on the day the expenditure occurred. The claimant may not then claim any shortfall in reimbursement. Those who wish to have the specific exchange rates incurred on their expenditure applied should supply this evidence with the Expense Claim Form.

For example, evidence could include details from bank or credit card statements.

4.7. Approval of Expenses Claim Form

4.7.1. All Expense Claim Forms must be approved by the appropriate person as per the Financial Scheme of Delegation (**Appendix A**) prior to being submitted to the Finance Team for payment. This includes Claims for consumables costing less than £100, which did not require pre-spend authorisation.

4.7.2. Self-approval of Expense Claims is not allowed; approval from a person with a higher approval limit than the claimant is always required.

4.7.3. The approver confirms that:

- a. The expenses were necessarily incurred in the performance of duties;
- b. The expenses claimed are not payable from another source;
- c. The **Purchasing & Expenses Policy** has been adhered to and due consideration has been given to achieving value for money.

4.7.4. Approval should be obtained via email and forwarded to finance@nhkc.uk.

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4.8. Payment of Expense Claims

- 4.8.1. Expense claims are processed as quickly as possible and payment will normally be made within two weeks from the date of receipt of the Expense Claim Form. This, however, can vary depending on the complexity and/or completeness of claims, staff availability or other operational pressures.
- 4.8.2. Payment will be made by bank transfer. Where this is not possible reimbursement may be made by cheque. The preferred option for payment must be stated on the Expense Claim Form.

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5. FREQUENTLY ASKED QUESTIONS

The following are examples of common scenarios which should enhance understanding of the Purchasing and Expenses Policy:

5.1. How do I know who to get pre-spend authorisation for a purchase from?

Only individuals named in the Financial Scheme of Delegation (**Appendix A**) can provide pre-spend authorisation and approve expense claim forms. The Company Secretary or a Trustee can provide authorisation for any expenses, but where possible it is best to approach the appropriate team. This would be as follows:

a. **Project Heritage:** Any expenditure relating to the provision of Project Heritage resources.

b. **GCT:** Any expenditure relating to GCT equipment, hardware or software, even if it is to be used by another department.

For example, an iPad to be used in Project Heritage would be authorised by GCT.

c. **Finance:** Any administrative expenditure, for example printing.

For example, printing required for a People Group meeting would be authorised by Finance.

d. **Events & Hospitality:** Any expenditure relating to room bookings and provision of hospitality, for example catering for meetings and hampers for visitors/ guests.

For example, a room booking for a People Group meeting would be authorised by Events & Hospitality.

e. **Trustees:** Any expenditure relating to our work in supporting similar charities in order to further our charitable activities.

For example, only Trustees can authorise:

- *Expenditure to send NH volunteers to help support a Congress WBN event;*
- *Expenditure for a NH volunteer to attend an event – for example a Congress Music Factory meeting, Senior Elders Conference, GCT Directors Meeting;*
- *Donations to support the work of other charities.*

5.2. I need to spend £50 to purchase whiteboards for use in Project Heritage – do I need authorisation?

Yes. Whiteboards are not consumable items so you should get authorisation prior to purchasing this. You will need to seek pre-spend authorisation from an individual with financial authority for Project Heritage. These individuals are named in the Financial Scheme of Delegation (**Appendix A**) and are typically the PH Core Team. As well as authorising the purchase before it is made, they will also need to approve your expense claim.

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- 5.3. **I need to spend £35 on pack of special paper for a craft in my Project Heritage lesson – do I need pre-spend authorisation? Does my Expense Claim Form need approving?**

You do not need pre-spend authorisation, since you are buying a consumable item costing less than £100. You can purchase this item directly and claim this back via an Expense Claim Form. Your Expense Claim Form will need to be approved by an individual with delegated Financial Authority for Project Heritage. Once your Form has been approved, you should send the Form, confirmation of Approval and the receipts to finance@nhkc.uk.

- 5.4. **I have been asked to make a purchase, but I do not have the finances to be able to make the payment and wait for my expenses to be reimbursed. What should I do?**

You can either ask your People Group Lead to make the purchase on your behalf, or you can contact the Finance Team at finance@nhkc.uk and ask for the purchase to be paid for using a New Horizons payment card.

- 5.5. **I have been asked by a People Group Lead to spend £120 on some printing. I want to pay for it personally and claim it back via an Expense Claim Form. As my Expense Claim Form will be approved, do I also need pre-spend authorisation?**

Yes, you will need pre-spend authorisation. People Group Leads do not have Financial Authorisation limits, and so as this is a printing expense and more than £100, you will need pre-spend authorisation from a member of the Finance Team named in the Financial Scheme of Delegation (**Appendix A**) as well as getting your Expense Claim Form Approved.

- 5.6. **I am a People Group Lead, and I want to make a room booking and get some postcards printed. How do I arrange this? Can I do it myself?**

As a People Group Lead, you do not have specific financial authorisation and so if the cost is more than £100, authorisation needs to be obtained from the relevant team, who can also assist with the purchase.

The room booking will be authorised by the Finance Team or Events & Hospitality for bookings costing more than £350 (see Procedure section 3).

The postcards can be authorised by the Company Secretary/ Finance Team and they can assist with arranging the printing.

- 5.7. **I have delegated financial authority for GCT and have been asked by Chris Waddell to buy some GCT equipment. Do I need to authorise it myself/ obtain authorisation from the GCT Area Lead?**

No. As a trustee, Chris Waddell has a higher authorisation limit than yourself/ GCT Area Lead and has the ability to authorise this expenditure himself. No further authorisation is needed. However, you should notify the GCT Area Lead so that they are aware of purchases being made that relate to their Area. You also need to ensure that you still follow the correct purchasing procedures and get the correct number of quotes, selection of preferred supplier and justification of why the purchase is being made if applicable.

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- 5.8. **I am the Area Lead for Project Heritage with delegated financial authority for up to £500. I have incurred expenses purchasing consumables for Project Heritage totalling £150 – can I approve my expense form myself?**

No. Expense Claim forms must always be approved by an individual with a higher approval limit in the Financial Scheme of Delegation. In this case, your claim form will need to be approved by the Company Secretary or a Trustee.

- 5.9. **I have delegated financial authority for Project Heritage with a £200 authorisation limit. I have been asked to pick up a visiting Senior Elder from Gatwick by Events and Hospitality. My Mileage claim is for £122 – can I approve my expense form myself?**

No. Expense Claim Forms can never be self-approved. Also, your delegated financial authority of £200 is intended to be used within your department. If you incur expense for another department, then this should be approved by someone with financial authority for the department that asked you to incur the expense.

- 5.10. **I have a Commercial Card issued to me with a spend limit of £1500 per month to book meeting venues. Can I spend up to that amount in a month without authorisation from someone else?**

No, not unless each separate transaction is below your delegated financial authority limit. The spend limit on your corporate card is simply like a credit limit on a credit card. Each expenditure must be viewed as a separate purchase and obey the authorisation limits in the scheme of financial delegation.

- 5.11. **I have been asked to hire a car for a New Horizons event. Should I take the damage excess waiver offered by the hire car company, even if it seems expensive?**

Yes. This protects the Charity (and you) from unplanned expenses if damage does occur.

- 5.12. **I have been asked to me a journey in my private car for a New Horizons' activity. Does my car insurance cover me, or do I need additional insurance?**

If you are an employee or trustee of New Horizons, you are required to have Class 1 Business Use on your car insurance policy.

If you are a volunteer, you may not require Business Use to be added to your policy **if** your insurer has agreed to the ABI Motor Insurance Commitment for Volunteer Driving. You should check with your insurer whether this is the case for your policy. Even if it is, you may still have to tell your insurer if you undertake volunteer driving.

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Key Department(s)	Finance

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APPENDIX A: FINANCIAL SCHEME OF DELEGATION

Directorate / Area	Role	Named Person	Financial Limit for Authorising Purchases/ Approving Expense Claims
Trustees		Chris Waddell Robin Gaulton Adrian Coles	< £5,000: 1 Trustee > £5,000: 2 Trustees
Company Secretary		Alex Langlands	£2,000 for routine items of expenditure
Project Heritage	Area Lead	Debs Ridgewell	< £500
	Delegated financial authority for Area	Sarah Leese Rachel de Kam	< £200
GCT	Area Lead	Dan Clark	< £1000
	Delegated financial authority for Area	Josh Fraser	< £200
Finance	Area Lead	Alex Langlands	< £500
	Delegated financial authority for Area	Lisa Merrylees	< £200
Events & Hospitality	Area Lead	Dan Clark	< £500
	Delegated financial authority for Area	Dave Melia	< £200

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APPENDIX B: SUMMARY OF QUOTES AND PRE-SPEND AUTHORISATION REQUIREMENTS

Cost including VAT*	Quotations Required	Explanation of Purchase	Pre-Spend Authorisation Requirements
Up to and including £500	Quotations advisable but not required	Not required	Purchase of consumable items less than £100 – no authorisation required Purchase of consumables costing more than £100 or non-consumable assets – authorisation required as set out in the Financial Scheme of Delegation (Section 5)
Over £500 and up to and including £1,000	Two quotations must be obtained	Sent in writing with the quotes to the Authoriser	Authorisation required as set out in the Financial Scheme of Delegation (Section 5)
Over £1,000 and up to and including £5,000	At least two quotations to be obtained	Sent in writing with the quotes to the <u>Company Secretary</u>	Authorisation required as set out in the Financial Scheme of Delegation (Section 5) ; including <u>at least one Trustee/ Company Secretary.</u>
Over £5,000	At least three quotations to be obtained	Sent in writing with the quotes to the <u>Company Secretary</u>	Authorisation required as set out in the Financial Scheme of Delegation (Section 5) ; including <u>at least two Trustees.</u>

**The stated values apply to the total contract value; where a purchase consists of multiple items it is the aggregated cost.*

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APPENDIX C: COMMERCIAL/ DEBIT CARD HOLDERS

Card Type	Card Holder	Role	Monthly Spend Limit
Commercial Card	Lisa Merrylees	Senior Finance Assistant	£2,000
	Dan Clark	GCT, Events & Hospitality	£3,500
	Emma Williams	Admin Support	£1,500
	Dave Melia	Events & Hospitality	£3,000
Debit Card	Chris Waddell	Trustee	n/a
	Robin Gaulton	Trustee	n/a
	Alex Langlands	Head of Finance	n/a
	Nikki Finerty	Finance Assistant	n/a

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APPENDIX D: VENUES APPROVED FOR ROOM BOOKINGS

For Meetings requiring GCT Support

1. Nexus ICA
2. The Village Hotel, Coventry
3. Coventry Boys and Girls Club
4. Ramada Hotel
5. The Telegraph Hotel
6. St Martin's, Finham
7. Baginton Road URC

For PG Socials

1. Quinton Park Baptist - <https://www.quintonparkbaptistchurch.org.uk/contact>
2. St James - <https://www.stjam.es/room-booking>
3. St Martins Finham - <https://stmartins.online/hall-bookings>
4. Baginton Road URC - <https://bagintonroadurc.org.uk/rooms-at-baginton-road/>
5. St Barbaras - <https://stbarbaras.com/hall-bookings-and-user-groups/church-hall/>

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APPENDIX E: PURCHASING FLOWCHART

