



EDLESBOROUGH PARISH COUNCIL

Expenses Policy

Purpose

This policy sets out the Council's rules on how the Clerk can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that the Clerk is properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes. It does not apply to Councillors.

General procedure

The Council will reimburse the Clerk for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that the Clerk undertakes in the course of their employment. To claim for expenses, the Clerk must provide a receipt, where possible addressed to Edlesborough Parish Council.

Expenses will be paid when supporting evidence is provided. This should include original receipts or invoices with the date and time of the transaction (unless the Clerk is claiming for mileage). When claiming for travel expenses on public transport, the Clerk should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted. Where the Clerk is submitting a VAT receipt, it must include:

- the name and VAT registration number of the retailer or service provider;
- the goods and services provided; and
- the amount of VAT payable.

Expenses claims must be submitted within [30 days] of the expense being incurred. If this is not practical, written approval for any extension will be required from the Chair. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

In general, the Clerk should not incur expenses other than in the categories listed below. However, if the Clerk has claims for expenditure other than for those categories listed below, they should seek written approval from the Chair before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Chair.

Homeworkers

As a Homeworker, the Clerk's normal place of work as stated in their contract will be their home. The Council will reimburse all reasonable expenses incurred by homeworkers in the course of their duties upon receipt of satisfactory claims.

The Council will provide the following equipment necessary to enable the homeworking Clerk to do their job.

- Desk
- Shelves
- Laptop or personal computer
- Printer
- Laminator
- General office supplies.

Alternatively, the Council will agree with the homeworking Clerk a suitable sum to cover use of their own equipment.

The Council should also pay the Clerk for the costs associated with heating, lighting, etc. HMRC rules allow for some of these expenses to be paid tax-free (see HMRC guidance: www.gov.uk/expenses-and-benefits-homeworking/whats-exempt).

Training

When attending training courses, the Clerk will be able to claim travel expenses. Where the training takes place outside contracted daily hours, time off may be taken in lieu.

Travel

The Clerk should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or video-conferencing).

Rail

The Clerk may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

Use of own car

It may be appropriate and cost-effective for the Clerk to use their own car when travelling on business, for example if they are travelling with Councillors or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of their own car on business is subject to the Clerk:

- holding a full UK driving licence;
- ensuring that their car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

The Council grants authorisation for the Clerk to use their own car on business. The Council accepts no liability for any accident, loss, damage, or claim arising out of any journey that they make on business. The Council will pay the additional premium for the Clerk adding “business use” to their car insurance policy.

To claim for petrol expenditure, the Clerk should set out the distance of the journey undertaken on their expenses claim summary. The Council will pay you a mileage allowance of 45p per mile for mileage under 10,000 miles and 25p per mile for mileage over 10,000 miles, or such other rate as set out from time to time by HM Revenue and Customs. The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

Taxis

Any use of taxis will require prior approval and only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several employees travelling together; or
- where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

The Clerk must obtain a receipt with details of the date, place of departure and destination of the journey.

Overnight accommodation

As a guideline for travel on Council business, the Clerk should book accommodation equivalent to three-star standard or less. They may book hotel accommodation of up to £120 maximum in a major city and £100 elsewhere. It is the Clerk's responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

Meals

If the Clerk is required to be away from home on Council business, they may claim up to:

- £10 for breakfast (if this is not included in the hotel room rate);
- £15 for lunch;
- £20 for dinner; and
- a daily allowance of £5 per night for general incidental costs such as a newspaper or telephone calls.

The maximum amounts above are inclusive of drinks. Alcohol cannot be reclaimed under any circumstances.

The Clerk should supply receipts and invoices for all hotel and meal expenses other than for the daily allowance, where no receipt is required.

Entertainment/gifts

The Council has strict rules about offering or receiving both entertainment and gifts. Any gifts, rewards or entertainment offered to the Clerk should be reported immediately to the Chair. As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by the Clerk.

Expenses that will not be reimbursed

The Council will not reimburse the Clerk for:

- the cost of any travel undertaken for personal reasons;
- the cost of any travel for the Clerk's partner or spouse;
- any fines or penalties incurred while on Council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping, or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

The Clerk is required to pay for any travel costs incurred by their partner or spouse in the event that he or she accompanies them on business. The Clerk's spouse or partner must have adequate travel insurance for that journey.

False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from the Clerk. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to the Clerk prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from the Clerk's salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt by the Clerk of hospitality and/or gifts from contacts that may be perceived to influence their judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

This is a non-contractual policy which will be reviewed from time to time.

Signed for and on behalf of Edlesborough Parish Council	
Name	Cllr Rosie Booth
Signature	<i>R Booth</i>
Position	Chair
Date	19/06/2026
Minute Record	Expenses Policy