

Hunshelf Parish Council
Expenses Policy
Adopted on 11th May 2026
Review May 2027

This policy sets out the rules on how employees, councillors and volunteers can claim expenses incurred in the performance of their duties for the Council. The purpose of the policy is to ensure that employees, councillors and volunteers are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

Mileage - Clerk

Hunshelf Parish Council will reimburse employees for approved (in advance) mileage at a rate of 45 pence per mile.

Where possible staff will use their vehicle odometer and if this is not possible, will use a reputable electronic mileage calculator to determine the miles travelled.

Employees will claim mileage via the council's claim form devised for the purpose. Fuel VAT receipts must be attached to the claim form.

Employees may not claim mileage for travel to work.

Training expenses - Clerk

Any expenses (other than mileage) incurred while involved in a training course, shall be discussed with the staffing committee/employee in advance.

Heat, light and electricity in the clerk's home

Rather than an employee making a claim to HMRC, it is also possible for an employer to pay a 'homeworking allowance' to employees without giving rise to a tax/NIC liability. Unlike the tax relief claim, the exemption conditions for the payment of the allowance are less restrictive and so only two tests need to be met:

- there must be homeworking arrangements between the employer and the employee; and
- the employee must work at home regularly under those arrangements.

The arrangements should be part of the clerk's contract, and these arrangements do not need to apply to all employees who may have a home base but work in a hybrid manner. Where these conditions are met, the employer may pay up to £26 per month (or £6 per week) to the clerks without any tax/NIC being due. Higher figures than this can be paid, but anything above the £26 will be treated as earnings for tax/NIC purposes.

Other Expenses

Where it is necessary for the clerk, councillors or volunteers to incur expenses on goods and services in the performance of their duties, this will be undertaken in accordance with financial regulations and will be fully reimbursed. Claims will be made via the council's claim form and receipts will be attached. Where applicable, VAT receipts should be obtained to allow the Council to reclaim the VAT.

HUNSHELF PARISH COUNCIL

TRAVEL/EXPENSES CLAIM

Name: _____ Month: _____

Date	Details of Travel/Expense	Miles	Other Costs
Total		0	0.00

**ALL RECEIPTS TO BE ATTACHED / VAT RECEIPTS TO BE ATTACHED WHERE APPLICABLE
SUMMARY**

Total mileage	0	0.45	£	0.00
Add other costs:	0.00		£	0.00
		Total	£	0.00

I certify that the above claim is a correct record of my mileage and expenses, and I have at all times driven legally whilst on Hunshelf Parish Council business.

Signature: _____ Date: _____

Agreed for payment at a council meeting held onminute number

Passed for payment: _____
Position: Clerk