

## **AMPLEFORTH PARISH COUNCIL**

### **EXPENSES POLICY**

**Adopted:** 4<sup>th</sup> December 2025

**Due for review:** December 2028

#### **Employees**

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

The clerk may claim mileage for travel to deliver agendas, minutes, and post notices.

#### ***Training expenses***

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 are 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 will pay £26 per month (or £6 per week) to the clerk without any tax/NIC being due.

If a clerk has multiple employers, each employer would be treated separately and so they could each pay the £26 per month.

#### ***Telephone and broadband***

No specific expenses are paid with regard to telephone (landline or mobile) and broadband usage for Parish Council business. The reasoning behind this is that as part of the clerk's contract is home working these services would exist anyway and are not additional in order to carry out the clerk's duties. However, if the clerk feels that carrying out the Council's work results in additional specific costs then this should be discussed with the staffing committee who will consider if it is reasonable for these costs to be met by the Council.

#### ***Other***

Employees can claim for other sundry expenses they incur as part of their role, e.g. printer ink, paper, files etc.

All expenses claims should be made on the Council's expenses claim form.

## **Councillors**

Ampleforth Parish Council will reimburse employees for approved (in advance) mileage at a rate of 45 pence per mile (HMRC approved mileage rate). Where possible councillors will use their vehicle odometer and if this is not possible, will use a reputable electronic mileage calculator to determine the miles travelled. Councillors will claim mileage via the council's claim form devised for the purpose.

## ***Training expenses***

Any expenses (other than mileage) incurred while involved in a training course, should be approved in advance by the Parish Council.

## ***Other expenses***

Councillors may claim for sundry expenses incurred as part of their role e.g. printer ink, paper, files etc.

All expenses claims should be made on the Councils expenses claim form.