

BARKSTON ASH PARISH COUNCIL

Expenses Policy - Clerk

17th March 2026

Mileage

Barkston Ash 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.

Employees may not claim mileage for travel to work, ie to the [Memorial Hall].

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 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.

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 expenses

The council will reimburse the full cost of telephone calls made from the clerk's home phone in the course of her duties.

An itemised bill will be presented to the council with a monthly claim.

LINE RENTAL – FOR COUNCIL TO CONSIDER

BROADBAND – FOR COUNCIL TO CONSIDER

Mobile telephone

Barkston Ash Parish Council will provide a mobile telephone and pay for any call charges on council business .

Adopted by Barkston Ash Parish Council July 2026

Review July 2027