



The Vestry Rooms
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Expenses Policy

Introduction

St Erth Parish Council (the Council) believes that no employee or councillor should be financially disadvantaged when representing the Council. This policy sets out the rules on how employees and councillors can claim for legitimate business expenses incurred in the performance of their duties for the Council and to ensure that these expenses are treated appropriately for tax purposes.

General Procedure

Expenses will only be paid when an expenses claim is submitted, usually at the meeting immediately following when the expense has been incurred.

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

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

Any mileage costs will be reimbursed at the current HMRC non-profit making rate, currently 45p per mile for cars.

Clerk's Expenses

The Clerk will be able to claim the following expenses when supported by appropriate receipts:

- Stationery, postage and printing costs and other office consumables;
- A reasonable sum to cover the extra costs associated with heating, lighting, etc. for the use of the Clerk's home for Council business. This is currently set at £26.00 per month and should be claimed on a monthly basis. This allowance falls within current HMRC rules to be paid tax-free.
- Any additional premium required by the Clerk's own home insurance provide in respect of the Clerk's private premises being the main place of work;
- The Council will provide a laptop/personal computer and printer to enable homeworking employees to do their job, or agree a suitable sum to cover use of their own equipment.
- Travelling and associated travel expenses on journeys to Council business, e.g. training courses. This does not include travel costs from home to the usual place of work.
- Any other relevant expenses provided that they have first been approved by the Council.

Councillors Expenses

Parish Councillors are unpaid and do not receive an allowance. They are entitled to claim the following expense, provided they have first been approved by Council, and are supported by receipts, where appropriate:

- Travelling and associated travel expenses on journeys to Council business, not including the cost of travel between home and monthly Council meetings, e.g. training courses.

Chair's Allowance

Under the Local Government Act 1972, s15(5) '*a parish council may pay the chair for the purpose of enabling them to meet the expenses of their office such allowance as the council think reasonable*'. Currently the Chair's allowance for the Council for the financial year 2024/25 is set at £200. Any expenses claimed under the Chair's allowance are as set out in the General Procedures.

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