



Scarisbrick Parish Council

Expenses Policy

Date of Policy: December 2024

Review Date: December 2027

Scarisbrick Parish Council will reimburse some or all expenses incurred in performing duties required by the Council in accordance with the following.

General points

- It is the responsibility of Officers and Councillors to check with their insurance company that they are covered for trips made on behalf of the Parish Council. The Council will not be liable for any costs resulting from failure to comply.
- The Council reserves the right to refuse to pay any expense claim where it considers the expenditure to be unreasonable, disproportionate or unnecessary.
- Any abuse in the application of this policy will be dealt with in accordance with the Council's disciplinary procedures.
- The Council reserves the right to revise the contents of this policy from time to time or withdraw it at its absolute discretion, in accordance with the needs of the Council.

Clerk's expenses

This policy provides for the reimbursement of costs incurred by the Clerk that are directly attributable to carrying out their role, provided that such expenses have been receipted and approved by the Council. These include:

- Stationery, postage and printing costs and other office consumables
- Reasonable sums towards the costs of insurance, heating, lighting and electricity arising from the Clerk's use of home for council business. These must be supported by receipts and a declaration that the cost would not have otherwise been incurred. They do not include any costs that the employee would have incurred whether they worked from home or not such as a share of council tax, a phone line or broadband.
- Travelling and associated travel expenses on journeys on Council business to include mileage at HMRC non-profit making rate (non-taxable). This is currently 45p per mile.

- Subsistence which may include overnight accommodation and meals incurred in the performance of Council business provided that such expenses are receipted and have received prior approval by the Council.
- The Council provides a computer and mobile phone for use of the Clerk on Council business. The Council will reimburse the costs of any contract, calls, computer software and necessary upgrades.

Claims should be submitted for consideration at the next full Council meeting following the costs being incurred (accompanied by receipts). Travel claims are to be made on the form supplied for the purpose.

Councillor Expenses

Scarisbrick Parish Council does not pay a basic allowance to Councillors or the Chair of the Council. Councillors (including the Chair) can claim expenses for:

a) Travel and subsistence

- I. Travel and associated expenses may be reimbursed only when carrying out duties previously approved by the Council outside the Parish. This includes attendance at training courses.
- II. Approval for such expenses will normally be sought in advance at a full Council meeting. In exceptional circumstances, where prior approval by the Council is not possible, approval must be sought from the Chair (or Vice-Chair in his/her absence).
- III. For the avoidance of doubt, the following are not eligible for reimbursement of travelling or subsistence allowance:
 - Attendance at any meeting of Scarisbrick Parish Council, its committees or working groups or work within the Parish.
 - Attendance at the Annual Parish Meeting.
 - Attendance at training or promotional events organised by Scarisbrick Parish Council.
 - Attendance at political meetings.
 - Attendance at civic receptions, civic services, parades, or chairman's receptions.
 - Attendance at meetings of outside bodies on which members serve but to which they have not been appointed by Scarisbrick Parish Council, or where the outside body itself pays travelling expenses.
 - Any Councillors' expenses which have not been previously agreed at a meeting of the full Council.
 - Fines arising from parking or Road Traffic offences.
- IV. Allowances in respect of travel will be at HMRC non-profit making rate (currently 45p per mile) and therefore will not be taxable. Where possible attempts should be made to minimise the costs of travel by car sharing. On such occasions payment will only be made to the driver/car owner.

b) Items purchased specifically at the direction of the Council

This situation should only occur under exceptional circumstances. The purchase is to be approved in advance by the Council (or with the prior approval of the Chair or Vice-Chair when this is not possible and the purchase is absolutely necessary). The cost of such items will be reimbursed. Councillors should obtain a VAT receipt in the name of the Council and submit it with an expenses claim form.

c) Applications for Reimbursement

Applications for reimbursement should be made on the appropriate expenses claim form and submitted to the Clerk. Applications should be submitted within two months of incurring the expenditure and authorisation will be sought at the next available full Council meeting. Except for mileage, all expenses must be supported by a receipt.