REPORT PC26.078(c) Councillor and Employee Expenses Policy
LAVERSTOCK AND FORD PARISH COUNCIL
Author: Trudi Deane, 2nd June 2026

1. BACKGROUND
   Laverstock and Ford Parish Council reimburse Councillors and Officers for mileage in personal cars used for business travel, at standard HMRC rates. For many years this has been 45p per mile for the first 10,000 miles.

2. SUMMARY
   The mileage rate for cars and vans has increased from 45p to 55p per mile for the first 10,000 business miles. This increase is effective from April 6, 2026, and applies to all business miles in the tax year.
   The other rates remain unchanged.
   To reflect this change, the Councillor and Employee Expenses Policy has been updated on Page 4 (highlighted yellow) attached Annex One.
   The Claim form attached at the end of the policy has also been updated with the new figure.

3. RECOMMENDATION
   That the council resolves to adopt the policy as revised.

LAVERSTOCK AND FORD PARISH COUNCIL

COUNCILLOR AND EMPLOYEE EXPENSES POLICY

Purpose/Principles	To provide guidance on what expenses can be claimed by Councillors and employees for the purposes of council business, and the proper processes to follow to claim re-imbursement for such expenses
Scope	Employees, Councillors
Date adopted:	15th June 2026
Minute Reference:	PC25.151
Previous versions (Dates):	December 2022, December 2025
Next review:	June 2029
Policy owner:	Finance and General Purposes Committee
Supersedes:	PC25.151

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1. Background

The Parish Council will reimburse Councillors and employees for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business.

For the avoidance of doubt, councillor duties are defined in the Local Authorities (Members' Allowances) (England) Regulations 2003 as follows:

- the attendance at a meeting of the authority or of any committee, sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of any committee or sub-committee of such a body;
- the attendance at a meeting of any association of authorities of which the authority is a member;
- the performance of any duty in pursuance of any standing order made under section 135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;
- the performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorize the inspection of premises; and
- the carrying out of any other duty approved by the authority, or any duty of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the authority or of any of its committees or sub-committees.

For employees, the Parish Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your employment.

Councillors/employees should not be either financially disadvantaged or advantaged because of genuine Parish Council expenses. Councillors and employees are responsible for the payment of all expenses they incur, except where there are direct settlement arrangements with suppliers in place. Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense. In all cases, except mileage, you must submit all invoices and receipts.

Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted.

2. Travel – UK

The Parish Council will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of duties. Councillors and employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

2.1 By councillor / employee's own car/motorcycle/bike

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments).
These are currently (with effect from April 2026) as follows:

Type of Vehicle	First 10,000 miles per annum	Above 10,000 miles per annum
Cars and Vans	.55p	.25p
Motorcycles	.24p	.24p
Cycles	.20p	.20p

Councillors / employees are required to keep track of business mileage incurred in the tax year (1 April to 31 March) to ensure the correct rates are used. If a Councillor or employee carries any other Councillor or employee in their own car or van on business travel, that Councillor/employee can claim 5p per passenger per business mile. The passengers must be Councillors/ employees and they must also be travelling on business journeys.

Where a Councillor / employee uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured for council business use, taxed and MOTd. For councillors or employees living outside of the Parish, mileage from home to the parish boundary will not be paid.

2.2 By taxi

Councillors / employees are expected to use taxis only when strictly necessary and where it is cost effective to do so and must always obtain a receipt. Where councillors or employees wish to use a service with direct settlement arrangements with the Parish Council, they should contact the Parish Clerk no less than 24 hours in advance of their journey.

2.3 By tube, DLR (Docklands Light Railway), bus or tram

Councillors / employees should retain tickets where possible. Where a season ticket already covers the cost of travel, no further claim will be allowed. Where Oyster cards are used, the Councillor / employee should provide evidence of the additional cost incurred, for example by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

2.4 By train

Councillors / employees should, as far as possible, travel standard class and should attempt to book their journeys sufficiently in advance to obtain the best possible prices.

2.5 Late night travel

In exceptional circumstances, and only in accordance with HMRC rules and with the consent of the Parish Clerk, the Parish Council may meet the cost of late night taxis or similar, provided all the following circumstances apply:

• the Councillor /employee is required to work later than usual and at least until 9.00pm;

• this occurs irregularly; and

• by the time the employee ceases work either public transport has ceased or it would not be reasonable to expect the employee to use public transport.

The number of such journeys must not exceed 60 in any tax year.

3. Overnight accommodation

Any trips involving overnight accommodation must be approved by the Chair of the Council and the Parish Clerk in advance.

3.1 Hotel Accommodation

Hotel accommodation should be booked in advance at the best possible rates and must be approved by the Parish Clerk prior to booking. Councillors/employees should take into account the location of the hotel as regards the cost of taxis, etc and the time required to travel to and from the hotel.

3.2 Subsistence - overnight absence

Subject to prior approval from the Parish Clerk, the Parish Council will reimburse reasonable out of pocket expenses incurred by the Councillor/employee when it is necessary to stay away from home overnight on Parish Council business. This will include the following:

• hotel bills (see above)

• breakfast • lunch, evening meal and beverages - to an overall maximum of £40 per day (please note that the Councillor/employee may incur costs in excess of £40 but may only claim up to £40). Alcohol cannot be reclaimed under any circumstances.

• parking at hotel

Additionally, the employee may claim "personal incidental expenses" up to a maximum of £5 per day. This covers items such as telephone calls, newspapers and laundry. The total of any such costs must not exceed £5 otherwise no reimbursement will be allowed, ie the allowance should not be regarded as a contribution to such costs. If the employee is away for more than one night, the daily limits (ie £40 and £5) may be averaged across the number of nights that the employee is away.

3.3 Subsistence - no overnight absence
An employee may claim for meals and beverages up to a maximum of £20 per day when travelling on Parish Council business. This is intended to reimburse the employee for additional expense as a result of having to travel on Parish Council business. Personal incidental expenses cannot be claimed where there is no overnight stay.

3.4 Overseas trips
The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to discussion and approval from the Chair of the Council and the Parish Clerk. There is no scope for higher rates for mileage.

4. Professional subscriptions
Subject to the approval of the Parish Clerk, Councillors/Employees may claim back the cost of the annual subscription for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are directly relevant to the Councillor/employee's duties. Further subscriptions may be claimed as a tax deduction on the employee's tax assessment return, provided they are also on the HMRC approved list.

5. Eye tests and spectacles
The Parish Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). The Parish Council will contribute to the cost of an eye test if you use display screen (computer monitor) equipment for a significant part of your working day on Parish Council business. The Parish Council will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. The Parish Council will only reimburse one eye test in any 12-month period. If the test reveals that spectacles are required for exclusively VDU work, the Parish Council will contribute £75 towards the cost of basic spectacles. This policy does not apply to contact lenses. The Parish Council will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

6. Procedures for making an expense claim
To claim for mileage, councillors and employees must keep a mileage log using the form in Appendix A.
Councillors with minimal claims should submit their expenses at not less than 3 monthly intervals. Claims for periods of less than 3 months will be accepted where the claim exceeds £50.00.
Employees should submit expenses claims monthly with their record of hours worked.
For items other than mileage, ensure all bills (NB: these should be originals) and debit/credit vouchers are attached to the form. Ensure any overseas transactions in local currency are converted to sterling as above. The Councillor/employee must forward the completed and signed form, with bills and vouchers attached, to the Responsible Finance Officer.
The Chairman reserves the right to refuse a claim.

7. Reimbursement to Councillor/employee

Expense claims will be paid in the following monthly payments run.

8. Non Allowable Expenses

The following is a non-exhaustive list of expenses, which will not be reimbursed:

- parking fines
- fines for traffic offences
- private mileage

9. Suspended and ex- councillors

Where a councillor is suspended or partially suspended from their responsibilities or duties as a member of an authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, the Local Authorities (Members' Allowances) (England) Regulations 2003 relating to any travel and subsistence allowance will be followed. The same would apply where a councillor has stepped down from their position.

10. False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may seek to recover the value of the claim, including by deduction of the value of that claim from any salary due.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal or reporting to the Monitoring Officer. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

This is a non-contractual procedure which will be reviewed from time to time.

-- POLICY ENDS –

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APPENDIX A – CLAIM FORM

Laverstock & Ford Parish Council

Incorporating Milford, Bishopdown Farm, Old Sarum & Longhedge

EXPENSES CLAIM FORM

Name		Month/Year	

1. Date	From	To	Reason	Mileage

Total Miles	
Claim 55p/ml	

Other Expenses

2. Date	3. Company	4. Item	5. Amount

6. Expenses Total	

Claimant's Signature…… DATE……

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