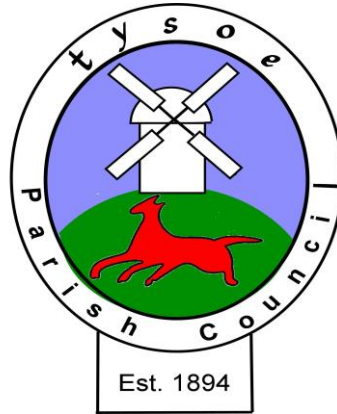




TYSOE PARISH COUNCIL

Allowances and Expenses Policy

Last reviewed: 14 September 2026

Next review date: May 2027

Basic Allowance

Under Regulation 25 of the Local Authorities (Members' Allowances) (England) Regulations 2003, the parish council is able to pay a parish basic allowance for each year to its chair only or to each of its elected members. Co-opted members do not qualify for the parish allowance. The amount payable to the chair may differ from that of other members (i.e., a higher sum could be paid because of extra duties that may be required of the chair) but otherwise the sum shall be the same for each member. The allowance is not a salary; it is a figure, which is calculated to cover the expenses, which are normally associated with the basic duties of being a local councillor including use of their home, telephone, IT and stationery and vehicles. Travelling and subsistence allowances are treated separately (see below) There is no set figure.¹

Chair's Allowance

The Local Government Act 1972 s.15 (5) states a local council may pay a chair's allowance for the purpose of enabling him or her to meet the expenses of their office. A co-opted member elected as the chairman is entitled to the chair's allowance, but not the basic parish allowance. Like the basic parish allowance, the chair's allowance is not a salary. It is to cover expenses which are normally associated with the duties of being a local Councillor.

Travel and Subsistence Allowance

Under Regulation 26 of the Local Authorities (Members' Allowances) (England) Regulations 2003, the council may pay to its members allowances in respect of travelling and subsistence, including an allowance in respect of travel by bicycle or other non-motorised form of transport, undertaken or incurred in connection with the performance of any duty within the following categories: -

- a) the performance of duties in connection with a tender process;
- b) the performance of any duty which requires the inspection of any premises
- c) the carrying out of any other duty approved by the council, such as attending training courses

Travel and subsistence allowance can be paid to elected and co-opted members, provided that such expenses have been approved by the Council. Mileage for travel outside the parish (only) will be reimbursed according to the HMRC approved rates in force at the time.

¹ Setting levels of allowances: Regulation 27 of The Local Authorities (Members' Allowances) (England) Regulations 2003 states that a parish remuneration panel may be established by a responsible authority, which is defined as a district or unitary authority. When convened, a parish remuneration panel will produce a report making recommendations including:

- The amount of basic parish allowance payable to elected members
- The amount of chair's allowance payable (if different to the basic parish allowance)
- The amount of travelling and subsistence allowance payable.

Parish and Town Councils must take into account these recommendations when setting their levels for allowances

A member is able to elect in writing to the clerk that he or she wishes to forgo all or any part of their entitlement to the above allowances. All participation allowances are subject to tax provisions.

Other Expenses

The Council will reimburse Members for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business, provided that such expenses have been approved by the Council. In exceptional circumstances, where there is a compelling business reason, Councillors may be reimbursed for purchases made on behalf of the Council. Orders should be placed in the name of the Council and a VAT invoice obtained.

The Basic Allowance, Chair's Allowance and the Mileage Rate at which Councillors will be recompensed will be fixed annually by the Parish Council. As soon as reasonably practical after setting the levels at which the allowance is to be paid and to whom, the council will arrange for the publication, for a period of at least 14 days, of any recommendation in respect of parish basic allowance. the levels at which the authority has decided to pay parish allowances and to which members. The current levels are as below.

The council is required to maintain and publish records of payments made in respect of the allowances specifying the name of the recipient and the nature of the allowance. These records can be inspected by any local government elector for the parish or town without payment of a fee upon giving reasonable notice. Copies must be provided if so requested, for which a reasonable fee can be charged.

On 13th July 2026, Tysoe Parish Council resolved to set Allowances at the following levels:

Chair's Allowance	£0.00
Basic Allowance	£0.00
Mileage Rate	£0.55 per mile