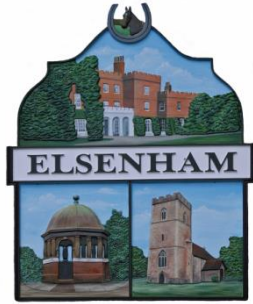


ELSENHAM PARISH COUNCIL



**ELSENHAM PARISH COUNCIL**

**MEMBERS' ALLOWANCES  
SCHEME 2023/24**

LOCAL GOVERNMENT ACT 2000 - THE LOCAL AUTHORITIES  
(MEMBERS' ALLOWANCES) (ENGLAND) REGULATIONS 2003

Document Control

Approved on behalf of the Parish Council

Date: 6th February 2023

## ELSENHAM PARISH COUNCIL

### Change History

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# ELSENHAM PARISH COUNCIL

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## ELSENHAM PARISH COUNCIL

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## **Parish Basic Allowance – Regulation 25 <sup>1</sup>**

*An authority may pay an allowance for each year (“parish basic allowance”) to its chairman only; or to each of its members, and the amount of that allowance payable to its chairman may differ from that payable to each other member of the authority, but otherwise that amount shall be the same for each such member.*

*Where an authority proposes to pay parish basic allowance, whether to its chairman only or to each of its members, it must have regard, in setting the level or levels of such allowances, to the recommendations which have been made in respect of it by a parish remuneration panel in accordance with Regulation 28.*

The parish basic 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. Travelling and subsistence allowances are treated separately.

### **1. Background**

- 1.1 The existing Regulations <sup>1</sup> do not permit parish councillors to claim for out-of-pocket expenses, i.e. stationery items such as printer ink, stationery and other such expenses that are necessary in carrying out their parish councillor duties. In order to provide a degree of recompense for these expenses, it was proposed that councillors should consider adopting a parish basic allowance scheme and a modest annual basic allowance payment of £30 would be a sufficient and appropriate level of payment to cover these items.
- 1.2 Elsenham Parish Council (the Parish Council) at its 5th December 2022 Council meeting resolved that a Parish Basic Allowance scheme should be established and that guidance and recommendations should be sought from Uttlesford District Council and its associated Parish Remuneration Panel.
- 1.3 It was agreed in principle that under the proposed scheme, all elected Members of the Council will be entitled to be paid a Parish Basic Allowance and that the amount payable to the chairman will be the same as for the other Members. It was also agreed that a level of basic allowance would be set at £30. It was accepted that the proposed scheme would be subject to the Parish Council considering the recommendations of the Parish Remuneration Panel.

### **2. Parish Remuneration Panel’s Report & Recommendations (Summary)**

- 2.1 The Parish Remuneration Panel (the Panel) having duly considered the Parish Council’s request, prepared a report and recommendations regarding a Parish Basic Allowance scheme and provided guidance and recommendations to the Parish Council regarding an Elsenham Parish Council Members’ Allowance Scheme.
- 2.2 In considering the Parish Council’s request, the Panel were required to consider the following:-
  - the amount of parish basic allowance payable to Elsenham Parish Councillors;
  - the amount of travelling and subsistence allowance payable;
  - whether the parish basic allowance should be payable only to the Chair of any such authority or to all of its members;

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<sup>1</sup> The Local Authorities (Members' Allowances) (England) Regulations 2003

- if the allowance is to be payable to all members whether the Chair should be set at a level higher than that payable to the other members and, if so, the higher amount so payable; and
  - the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.
- 2.3 It was acknowledged by the Panel that this is the first request of its kind in Uttlesford and there is very little data locally or nationally to assist in the Panel's deliberations. It further stated that the allowance, if set, is not a salary, but is a figure calculated to cover expenses, which are normally associated with the basic duties of being a Parish Councillor.
- 2.4 The Panel, having considered the Parish Council's request, made the following recommendations in respect of an Allowances Scheme 2023/24:-
1. To pay the Chair of the Parish Council 1.5% of the UDC basic allowance 2023/24 from 2023/24 £5,506.88 which equates to £82.60.
  2. To set an allowance for all other members at 1% of the current basic allowance from 2023/24 this equates to £55.07.
  3. To set travel expenses at the HMRC approved rate of 45p per mile for journeys outside of the Parish boundary while undertaking duties that are essential to their role, as follows:
    - a. The attendance at a meeting of the council or of any committee or sub-committee, of the council, or of any body to which the council makes appointments or nominations or of any committee or sub-committee of such a body, which takes place outside of the Elsenham boundary.
    - b. The attendance at a meeting of any association of authorities of which the council is a member, if held outside the Elsenham boundary.
    - c. The performance of duties in connection with a tender process which requires travel outside the Elsenham boundary.
    - d. The performance of any duty (outside the Elsenham boundary) which requires the inspection of any premises.
    - e. the carrying out of any other duty approved by the council, or any duty of a class so approved, or in connection with, the discharge of the functions of the authority or of any of its committees or sub committees.
  4. No expenses will be paid for subsistence except in exceptional circumstances, to be approved by the council, in connection with the discharge of the functions of the authority or of any of its committees or sub committees, outside of the Elsenham boundary.
- 2.5 The Panel further stated that:-
- Elsenham Parish Council must consider the Panel's recommendations when considering the establishment of an Allowance Scheme, but they are not bound by the recommendation. They are able to accept the recommendations, in whole or in part, or approve an alternative scheme. In the event that a Basic Allowance scheme is established, it should be noted that individual Parish Councillors may forgo the basic allowance.

**NOTE:** The full text of the Parish Remuneration Panel's report and recommendations is contained in the Appendix to this document.

- 2.6 Having duly considered the Parish Remuneration Panel's report and recommendations, Elsenham Parish Council resolved to adopt a separate scheme, similar in principle to the scheme recommended by the Panel.

### **3. The Elsenham Parish Council Adopted Scheme**

- 3.1 The Parish Council, in exercise of the powers conferred by the Local Government (Members' Allowances) (England) Regulations 2003 hereby makes the following Council Members' Allowances Scheme, and the Scheme shall be effective for the financial year commencing on **1st April 2023**.

### **3. Parish Basic Allowance**

- 3.1 Having taken due note of the guidance and recommendations made by the Uttlesford District Council's Parish Remuneration Panel, the Parish Council has resolved that all councillors, including the Chair of the Parish Council, be paid a Basic Allowance of 0.55% of the UDC members' basic allowance 2023/24 (£5,506.88), which equates to £30.28.
- 3.2 In adopting a Parish Basic Allowance scheme, the Parish Council agreed that the amount payable to the Chairman will be the Members' Basic Allowance only.

### **4. Right to Forego Entitlement to the Basic Allowance**

- 4.1 Members may, by notice in writing to the Clerk to the Council, elect to forego any part of their entitlement to an allowance under this scheme. See **Appendix A** - Elsenham Parish Councillor Allowance Declaration Slip.

### **5. Elections, Bye-Elections and Entitlement**

- 5.1 This section of the Scheme relates to the entitlement to Basic Allowance where, during the course of a year, a new Member is elected, or an existing Member ceases to be a Councillor.
- 5.2 Where a term of office begins or ends, other than at the beginning, or end of a year, the entitlement of Basic Allowance shall be based, pro rata, upon the number of days that the term of office runs during the financial year.
- 5.3 In an election year, payment of Basic Allowance shall be from the fifth day following the day of the election or the day on which the Member signs the Declaration of Acceptance of Office, whichever is the later.
- 5.4 In the event of a bye-election, payment of Basic Allowance shall be from the day the Declaration of Acceptance of Office is signed.
- 5.5 Pursuant to 5.2, should a Member resign their office during a year when they have already been paid their allowance, the Parish Council fully expects that the Member reimburse the Parish Council, the pro rata amount of the allowance paid upon receipt for the amount issued by the Clerk to the Council.

## **6. Co-option**

- 6.1 Co-opted Members are not entitled to the Basic Allowance; only elected Members are legally entitled to receive it. Co-opted Members are however, allowed to claim all relevant travel costs and duly-approved subsistence allowances.

## **7. Travelling Expenses**

- 7.1 Travelling expenses are reimbursed for journeys undertaken in the performance of official duties outside of the Parish boundaries.

Travel expenses shall be paid to councillors at the HMRC approved rate of **45p per mile** for journeys outside of the Parish boundary while undertaking duties that are essential to their role, as follows:

- a) The attendance at a meeting of the council or of any committee or sub-committee, of the council, or of any body to which the council makes appointments or nominations or of any committee or sub-committee of such a body, which takes place outside of the Elsenham boundary.
  - b) The attendance at a meeting of any association of authorities of which the council is a Member, if held outside the Elsenham boundary.
  - c) The performance of duties in connection with a tender process which requires travel outside the Elsenham boundary.
  - d) The performance of any duty (outside the Elsenham boundary) which requires the inspection of any premises.
  - e) the carrying out of any other duty approved by the council, or any duty of a class so approved, or in connection with, the discharge of the functions of the authority or of any of its committees or sub committees.
- 7.2 If Members are to be travelling on behalf of the Council by car, the availability, practicality and value of car sharing should be considered.
- 7.3 If a Member is using a car, or other privately owned vehicle for a purpose relating to their activities as a Member of the Council, Members must ensure that their insurance company is fully aware that the car is being used for 'Business' purposes.
- 7.3 Where travelling, on behalf of the Council, to venues that are judged to be a significant distance outside of the boundaries of the parish, consideration may be given to travel by other methods of transport, e.g. coach, train, etc. In these circumstances, prior agreement to use and travel via these alternative means must be given by the Council.
- 7.4 Any expenditure incurred on tolls and/or parking fees will be considered for reimbursement upon receipt of evidence of the charge/s incurred. However, any parking fines and any other fines incurred by Members whilst on Council duties and business will not be reimbursed by the Council.

## **8. Claims and Payments**

- 8.1 All newly elected Members will be required to provide personal and bank/building society details to the Clerk in order to allow payments to be made.
- 8.2 The Basic Allowance is paid, together with any travel costs and/or subsistence allowance claims, directly into a Member's bank/building society account. There is no facility for cash or cheque payment in relation to Allowances or claims.



- 8.3 The Basic Allowance will be paid annually to Members as a single payment to be made following the Annual Parish Council meeting that is held in May of each year.
- 8.4 It is a condition of the payment of travelling costs and any duly-approved expenses, that the duty for which a Member is paid has been approved by the Council, or by the relevant Committee. The Council or Committee, in accordance with this scheme, are the final arbiters on whether reimbursement should be paid and reserve the right to withhold reimbursement at their discretion. If such a claim is not reimbursed, the Council or Committee will embody the reasons for refusal in a resolution, which will be recorded in the minutes of the meeting.

## **9. Subsistence Allowances**

- 9.1 No expenses will be paid for subsistence except in exceptional circumstances, to be approved by the Council, in advance, in connection with the discharge of the functions of the authority or of any of its committees or sub-committees, outside of the Elsenham boundary.

## **10. Travelling and Subsistence Allowance Advances**

- 10.1 Under normal circumstances, Members are expected to pay initially for the costs of travelling (and where approved) subsistence expenses. However, the Clerk can, upon request, arrange for an advance payment of travelling and subsistence expenses to be made in respect of attendance at conferences, seminars, etc., particularly where an exceptional circumstances, overnight stay is involved.

## **11. Members Appointed to Represent the Council on Outside Bodies**

- 11.1 Members attending meetings of outside organisations, where attendance has been confirmed by Council, i.e. at the Annual Meeting or a later Council Meeting, and the meeting is held outside of the Parish boundary, are entitled to claim travelling expenses from the Council.
- 11.2 However, if the Member is appointed to represent the Council on an outside body where they are entitled to claim Attendance Allowance from those bodies, expenses should be claimed from that body.
- 11.3 Those Members attending meetings and events where they have not been previously approved to do so by the Council or relevant Committee should not as a rule be reimbursed for their attendance.

## **12. Claim Forms for Travelling and Subsistence Allowances**

- 12.1 Claim forms are provided for the purpose of claiming travelling expenses and subsistence allowances and a pro-forma is attached in **Appendix B**.
- 12.2 Attention is drawn to the need for a full description of the approved duty and all amounts being claimed in respect of travelling and subsistence, together with the relevant sub-totals to be entered on the claim form.
- 12.3 Whenever claims for travelling and/or subsistence expenses are being made by Members, all necessary receipts, tickets and supporting documentation relating to the claim shall be provided to the Clerk.
- 12.4 Reimbursement of travelling costs and any subsistence expenses will be paid in arrears, in respect of all claims submitted to the Clerk no later than the end of the third week of

the month, and shall be scheduled as an agenda item and considered by Members at the next Council meeting.

### **13. Withholding of Allowances**

- 13.1 If a Member is fully or partially suspended from duties on the recommendation of the Uttlesford District Council's Monitoring Officer/Standards Committee, the Basic Allowance will be fully or partially withheld.

### **14. Income Tax and National Insurance**

- 14.1 The Basic Members' Allowance is taxable and Income Tax and National Insurance Contributions may be deducted in accordance with the Member's Tax Code, which is based on the information declared.
- 14.2 All Members will be required to provide any necessary tax information to HM Revenues and Customs (HMRC) before claiming Basic Allowance, declaring current employment status and any Works and Pension Benefits claimed.
- 14.3 If Members have any concerns or queries about the tax implications of claiming the Basic Allowance, they are advised to communicate directly with HM Revenues and Customs.

### **15. Work and Pension Benefits**

- 15.1 There are a number of Work and Pensions Benefits which are subject to earnings rules and can therefore be affected by the payment of Basic Members Allowance.
- 15.2 Unemployment, Sickness, Invalidity, Dependents' Benefits and even Retirement or Disablement Pensions may be affected and if Members are in receipt of any of these Benefits, it is essential that the local Job Centre Plus office is informed of the amount of Basic Allowance which the Member receives from the Council in order that the appropriate adjustments can be made to their State Benefits.

### **16. Publication of the Scheme**

- 16.1 The existing Members' Allowance regulations requires the Parish Council to take all necessary steps to publicise the scheme and states that:
- (6) An authority shall, as soon as reasonably practical after setting the levels at which any parish basic allowance is to be paid and to whom, arrange for the publication in a conspicuous place or places in the area of the authority, for a period of at least 14 days, of a notice or notices containing the following information:
- (a) any recommendation in respect of parish basic allowance made by the parish remuneration panel;
  - (b) the level or levels at which the authority has decided to pay parish basic allowance and to which members it is to be paid; and
  - (c) a statement that in reaching the decision on the matters referred to in sub-paragraph (b) the authority has had regard to the recommendation of the parish remuneration panel.
- (7) An authority shall ensure that it keeps a copy of the information referred to in paragraph (6) available for inspection by members of the public on reasonable notice.

## **17. Record of Parish Allowances**

17.1 The Regulations also state that the Parish Council shall keep a record of the payments made by it in respect of:

- (a) parish basic allowance; and
- (b) parish travelling and subsistence allowance.

17.2 In addition, such a record shall:

- (a) specify the name of the recipient and the amount and nature of each payment;
- (b) be available for inspection on reasonable notice and at no charge, by any local government elector for the area of that authority; and
- (c) be supplied in copy to any person who is entitled to inspect a record under paragraph (b) and who requests a copy and pays to the authority such reasonable fee as it may determine.

17.3 As soon as is reasonably practicable after the end of a year, the Parish Council shall arrange for the publication, for a period of at least 14 days, a notice in a conspicuous place or places in the area of the authority stating the total sum paid by it in the year to each member in respect of each of the following:

- (a) parish basic allowance; and
- (b) parish travelling and subsistence allowance.

## **18. Revocation of the Scheme**

18.1 The scheme may only be revoked from the beginning of a financial year but may be amended by resolution of the Parish Council at any time, in accordance with the Local Authorities (Members' Allowances) (England) Regulations 2003.

18.2 Where the scheme is revoked, a further scheme shall be provided for the period beginning with the date on which the revocation takes place and ending at the end of the year in question.

## UDC PARISH REMUNERATION PANEL REPORT & RECOMMENDATIONS

<b>Committee:</b>	Parish Remuneration Panel	<b>Date:</b>
<b>Title:</b>	Elsenham Parish Council: Members' Allowance Scheme 2023-24	6 December 2022
<b>Report Author:</b>	Ben Ferguson, Democratic Services Manager Clare Edwards, Democratic Services Officer	

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### Background

1. A parish or town council is able to pay a parish basic allowance for each year to its chair only, or to each of its elected members ([The Local Authorities \(Members' Allowances\) \(England\) Regulations 2003](#) regulation 25). The amount payable to the chair may differ from that of other members (i.e. a higher sum could be paid because of the extra duties that may be required of the chair) but otherwise the sum shall be the same for each member.
2. In order to establish a basic allowance, the parish or town council has to make reference to a **parish remuneration panel**. A parish remuneration panel will consist of those persons who are also members of the independent remuneration panel but cannot consist of parish or town councillors of councils in respect of which recommendations are to be made.
3. The Regulations (27) state that a parish remuneration panel may be established by a responsible authority which is defined as a district or unitary authority. It is the case that in some areas parish panels will not be set up as there is no duty to do so, rather a power. The implication is that the panel is established when a request to do so is made by an appropriate parish or town council.
4. This report has been written following a request from Elsenham Parish Council regarding remuneration for their councillors, and therefore the Independent Remuneration Panel members have been asked to act in the capacity of a Parish Remuneration Panel and look into recommendations for an appropriate level of pay and expenses. It is understood that a recommendation must be considered at the meeting scheduled for 9 January 2023.
5. The Panel must express its recommendation as to the level of parish basic allowance both as a percentage of the sum that the Independent Remuneration Panel has recommended to the district council (this figure can be one hundred per cent) and as a monetary figure. Uttlesford District Council approved its Members' Allowance Scheme for 2023/24 on [6 December 2022](#).

## Situation

6. The work of a parish councillor is mainly voluntary and it is not commonplace for them to receive remuneration. Having reviewed the records, it is understood that this is the first request of its kind in Uttlesford and there is very little data locally or nationally to assist in the Panel's deliberations. The allowance, if set, is not a salary, but is a figure calculated to cover expenses, which are normally associated with the basic duties of being a Parish Councillor.
7. The Panel have been asked to make recommendations in accordance with the Local Authorities (Members' Allowances) (England) Regulations 2003 and are required to consider the following:-
  - the amount of parish basic allowance payable to Elsenham Parish Councillors;
  - the amount of travelling and subsistence allowance payable;
  - whether the parish basic allowance should be payable only to the Chair of any such authority or to all of its members;
  - if the allowance is to be payable to all members whether the Chair should be set at a level higher than that payable to the other members and, if so, the higher amount so payable; and
  - the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.
8. The Panel acknowledge the paucity of data and the lack of time available, and therefore have considered the request in general terms. Having reviewed the guidance and information that is available, the Panel are minded to recommend an annual Basic Allowance of £82.60 for the Chair of the Parish Council, in acknowledgement of their extra duties, and £55.07 for elected members. This equates to 1.5% and 1% of the UDC members' allowance 2023-24, respectively.
9. The Panel understand that printing was the substantive reason for the request. Printing, as well as stationary and other expenses necessary to parish councillor duties, have been factored into the recommendation. That being the case, the Panel are minded to recommend that subsistence claims should only be made in exceptional circumstances and are to be approved by the council in connection with the discharge of the functions of the authority, outside of the parish boundary. However, the Panel appreciate that parish councillors will be required to travel from time to time in order to fulfil their necessary duties and are minded to recommend setting travel expenses at the HMRC approved rate of 45p per mile for journeys outside of the Parish boundary. The approved duties list applicable for travel claims are set out at recommendation 3 below.

10. The Panel's formal remit is set out in paragraph 6. It should be noted that it is not within the Panel's gift to formally advise on policy solutions, but the Parish Council may wish to consider adopting a 'Stationary' policy that would ensure councillors were not left picking up the costs for parish council duties in the absence of an allowances scheme. If the substantive issue is indeed printing, it is arguable that a cost efficient outcome could be achieved by introducing a transparent and codified policy on the matter, to ensure members are clear on internal procedures in respect of stationary or printing needs. For instance, the parish clerk could consider whether they are able to recompense parish councillors for receipted expenses in respect of expenses directly incurred "**wholly, necessarily and exclusively**" (HMRC definition for expenses for employees) in undertaking their role as parish councillor, or for the clerk to make printing facilities available to members, via a defined procedure, to reduce costs.
11. Elsenham Parish Council must consider the Panel's recommendations when considering the establishment of an Allowance Scheme, but they are not bound by the recommendation. They are able to accept the recommendations, in whole or in part, or approve an alternative scheme. In the event that a Basic Allowance scheme is established, it should be noted that individual Parish Councillors may forgo the basic allowance.
12. It should also be noted that the parish's administration of a scheme, if adopted, will need to adhere to [The Local Authorities \(Members' Allowances\) \(England\) Regulations 2003 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/2003/1052/section/1). This includes the conspicuous publication of reports, recommendations and established schemes in accordance with the legislation, as well as the administration of payments to members who are entitled to payments. Receipts will be required for all claims.
13. The Panel have acknowledged the lack of information and time available and request that if any scheme is adopted, that the Panel are invited to review and provide a further recommendation during the municipal year 2023-24.

## Recommendations

14. The Parish Remuneration Panel have considered the request and have made the following recommendations to Elsenham Parish Council in respect of an Allowances Scheme 2023/24:-
  1. To pay the Chair of the Parish Council 1.5% of the UDC basic allowance 2023/24 from 2023/24 £5,506.88 which equates to £82.60.
  2. To set an allowance for all other members at 1% of the current basic allowance from 2023/24 which equates to £55.07.

3. To set travel expenses at the HMRC approved rate of 45p per mile for journeys outside of the Parish boundary while undertaking duties that are essential to their role, as follows:
  - a. The attendance at a meeting of the council or of any committee or sub-committee, of the council, or of any body to which the council makes appointments or nominations or of any committee or sub-committee of such a body, which takes place outside of the Elsenham boundary.
  - b. The attendance at a meeting of any association of authorities of which the council is a member, if held outside the Elsenham boundary.
  - c. The performance of duties in connection with a tender process which requires travel outside the Elsenham boundary.
  - d. The performance of any duty (outside the Elsenham boundary) which requires the inspection of any premises.
  - e. the carrying out of any other duty approved by the council, or any duty of a class so approved, or in connection with, the discharge of the functions of the authority or of any of its committees or sub committees.
4. No expenses will be paid for subsistence except in exceptional circumstances, to be approved by the council, in connection with the discharge of the functions of the authority or of any of its committees or sub committees, outside of the Elsenham boundary.

## APPENDIX A

### ELSENHAM PARISH COUNCILLOR ALLOWANCE DECLARATION SLIP

(PLEASE READ THE COUNCILLOR ALLOWANCES PROCEDURE BEFORE COMPLETING)

In accordance with the:-

LOCAL AUTHORITIES (MEMBERS ALLOWANCES) (ENGLAND) REGULATIONS 2003

and recommendations of the

UTTLESFORD INDEPENDENT REMUNERATION PANEL

QUADRENNIAL REVIEW 2022

Allowances for the financial year 2023/24

I hereby give notice that **\*I DO / DO NOT** wish to receive the Parish Basic Allowance  
(presently £\_\_\_\_\_\*\* for councillors) for the financial year 2023/24.

\*\*payable to elected members only

And

I hereby give notice that **\*I DO / DO NOT** wish to receive the Travel and Subsistence  
Allowance\*\* during the financial year 2023/24.

\* Delete as applicable.

\*\* Payable to both elected and co-opted members.

Signed .....

Name .....

Date .....

Councillor, Elsenham Parish Council



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## APPENDIX B

### ELSENHAM PARISH COUNCIL CLAIM FORM

<b>Date:</b>	<b>Description of Claim:</b> If it is for mileage please indicate address of journey start and finish and if it is a roundtrip. For Subsistence claim show start and finish times.	<b>Category:</b> i.e. Mileage, etc.	<b>Cost:</b>  ( £ )
		<b>TOTAL CLAIMED</b>	<b>£</b>

Claimant: Signature	Date
Authorised by: Signature	Date

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