

## 2026/27 Statement - Councillor allowances, travel and subsistence

The Local Authorities (Members Allowances) (England) Regulations 2003 allows local councils to pay its councillors a basic allowance. This is applicable to elected councillors only, not co-opted councillors. A basic allowance paid to a councillor is not a salary, but it is treated by HMRC as taxable income. A council is obliged to deduct income tax, where appropriate, under the PAYE system. A council may also pay all councillors travelling and subsistence allowances if they choose to do so. The payment of councillors' allowances is subject to a statutory process which involves a local remuneration panel (independent of the local council), whose role is to make recommendations as to the level of the various allowances that a council can pay. In our case, this would be West Lindsey District Council.

Section 15 (5) of the Local Government Act 1972 also provides local councils the option to pay the Chair 'for the purposes of enabling him to meet the expenses of his office such allowance as the council think reasonable'.

Scothern Parish Council does not pay its councillors an allowance.

Scothern Parish Council budgeted a Chair's allowance of £100 in financial year 2025-26 and spent £64.35

No councillors claimed travelling or subsistence in financial year 2025-26.

Scothern Parish Council budgeted a Chair's allowance of £180 in financial year 2026-27.