

PARISH MEETING EXPENDITURE

Section 39(2) of the Local Government Finance Act 1972 provides that a Parish Meeting is a precepting authority. This means that where there is no parish council the Parish Meeting will meet its own expenses, usually by precepting on the district council.

As a local precepting authority it is required to make certain calculations in order to determine its annual budget requirements. The Parish Meeting must therefore calculate, the aggregate of the expenditure the authority estimates it will incur in the year in performing its **functions** and will charge to a revenue account for the year.

The Parish Meeting may therefore only precept for expenditure relating to specific functions, powers and rights which have been conferred on it by legislation.

1) Routine administration

In exercise of its functions the Parish Meeting is advised to precept for routine administration.

2) Travelling expenses

In exercising their functions as the Parish Meeting Chairman and/or Parish Trustees the Parish Meeting will need to precept for travelling expenses. It is however doubtful whether the Parish Meeting could precept for anybody else who does not hold a legally defined title.

3) Training course fees

The Parish Meeting does not have the power to appoint staff, therefore I doubt whether the district council will allow the Parish Meeting to precept for training course fees. The Parish Meeting will need to justify their reasons for precepting for the training of the Parish Meeting Chairman and/or Parish Trustees.

4) Subscription to LRAPLC and NALC

There does not appear to be any direct legal authority under which a Parish Meeting may subscribe to either a County Association or the National Association of Local Councils. However, it is arguable that a Parish Meeting is entitled to receive professional advice from the aforementioned organisations in exercise of its functions, please therefore refer to items 11 and 12 below for a more definitive answer.

5) Fees for use of village hall

In exercise of their legal obligation to holding a Parish Meeting at least twice a year and in exercise of any of their functions or powers the Parish Meeting should precept for this expenditure.

6) Contribution towards maintenance of Churchyard Burial Ground

A Parish Meeting is defined as a burial authority by virtue of section 214(1) of the Local Government Act 1972, and by virtue of section 214(6) of the 1972 Act it has the power to make contributions towards the expenses incurred by any other person in providing or maintaining a cemetery in which the inhabitants of the authority's area may be buried. As the Parish Meeting has the power to make contributions, they will need to precept for this expenditure.

7) Contributions towards Parish Newsletter

It is possible that the Parish Meeting would be able to precept towards the contribution of a newsletter for their own area, but it is doubtful whether the Parish Meeting would be able to successful precept for a newsletter covering 5 parishes. I would envisage however that it would be for the district council to exercise their discretion as to whether it would be permissible, especially if all the 5 parishes fall within the same district council.

8) Fees for Audit of Parish Meeting Accounts

Section 2(1) of the Audit Commission Act 1998, provides that the accounts of a Parish Meeting must be made up each year to 31 March or some other date as directed by the Secretary of State and audited by an auditor. In exercise of this duty, the Parish Meeting will need to precept for this expenditure.

9) Fees for Legal Services to Parish Meetings

The Parish Meeting may precept if this expenditure to be incurred will relate to a function, power or right conferred on the Parish Meeting.

10) Fees for other Professional Services to the Parish Meetings

The Parish Meeting may precept if the expenditure to be incurred will relate to a function, power or right conferred on the Parish Meeting.

11) Maintenance of Archaeological Sites

Section 13(3) of the 1972 Act provides that the Parish Trustees shall be the chairman of the Parish Meeting and the proper officer of the District Council. The Parish Trustees may hold on behalf of the Parish Meeting the following categories of land:

- Common land
- Allotments
- Cemeteries
- Open Space

The answer as to whether the Parish Meeting may precept for this expenditure will depend on whether the land **held by the Parish Trustees** falls within one of the above-mentioned categories.

12) Maintenance of Public Spaces within the Conservation Area

As discussed in item 11) above, the answer will depend on whether the Parish Trustees hold the land in question as open space land.