
Report of the Independent Remuneration Panel of Wiltshire Council

Review of the City, Town & Parish Allowances

May 2025

INTRODUCTION

1. The work of the Independent Remuneration Panel (IRP) is guided by the Local Authorities (Members' Allowances) (England) Regulations 2003 as amended in 2004. This makes provision for the establishment by Wiltshire Council, as the responsible authority, of a Remuneration Panel (the Panel).
2. One of the functions of a Panel is to produce a report making recommendations regarding:
 - a) the amount of parish basic allowance payable to elected members
 - b) the amount of travelling and subsistence allowance payable to members, elected or otherwise
 - c) whether parish basic allowance should be payable only to the chairman or to all its members
 - d) whether, if parish basic allowance should be payable to both the chairman and the other members, the allowance payable to the chairman should be set at a level higher than that payable to the other members and, if so, the higher amount payable; and
 - e) the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.
3. The regulations require that the Panel express any recommendation for a basic allowance for city, parish, and town councils as a monetary sum and as a percentage of Wiltshire Council's basic allowance.
4. City, town, and parish councils can choose to pay their members an allowance, known as 'parish basic allowance,' to recognise the time and effort they put into their parish duties. However, there is no obligation on councils to pay such allowances or for individual councillors to accept an allowance if offered. An allowance is not a salary - it is a figure calculated to reflect any incidental costs and time commitment associated with the basic duties of being a councillor.
5. Co-opted councillors are not eligible for the basic or chairman's allowance, as set out in the Regulations (Part 5), as they are not elected members.
6. If a council wishes to pay a basic allowance, it should have regard to a recommendation from the Independent Remuneration Panel. This is a Panel set up to make recommendations to parishes enabling them to consider whether to apply an allowances scheme. There is no obligation on councils to pay such allowances or for individual councillors to accept an allowance if offered. The membership of a remuneration panel will be the same as the independent remuneration panel of the

district, county, or unitary council within whose area the parish is situated. The panel will make a recommendation as to whom basic allowance should be paid, and the level of the allowance.

7. The Panel undertook its review following a request from a town council. It should be noted that this is the first such report in the Wiltshire Council area since the creation of the Wiltshire Council unitary authority in 2009.

THE REMUNERATION PANEL

8. The Remuneration Panel was established by Wiltshire Council in accordance with Regulation 27 of the 2003 Regulations, see above.
9. The membership of the Panel was:
 - a) John Quinton (Chairman)
 - b) Keith Broughton, and
 - c) Bernadette Fitzmaurice
10. Kieran Elliott (Democracy Manager) and Simon Bennett (Senior Scrutiny Officer) provided the Panel with administrative advice and support.
11. The Panel would like to thank the Wiltshire Association for Local Councils (WALC) for their input and support, particularly Ian Nockolds, Local Councils Advisor, WALC.

SCOPE OF THE REPORT

12. This report covers remuneration for city, town and parish councils in the Wiltshire Council unitary area. Arrangements for councils in the Swindon Borough Council area are not covered by this report.
13. The Panel considered and made recommendations to city, town and parish councils regarding:
 - A basic allowance
 - A Chairman's allowance
 - Travel and subsistence allowances
 - IndexationA review of the scheme will be conducted every four years.

EVIDENCE GATHERING

14. There are 253 city, town, and parish councils and over 2,000 city, town and parish councillors in the area covered by the Wiltshire Council unitary authority.
15. Initial desk research identified for each city, town, and parish:
 - The size of the electorate

- The number of councillors
- The parish precept
- Any asset or service transfers from Wiltshire Council
- The implementation of a Neighbourhood Plan

16. The Panel also considered reports from other Independent Remuneration Panels. These were from a range of local authorities in England but included reports covering the neighbouring authorities of Swindon and Dorset.

17. An online survey was circulated to all city, town, and parish clerks to be completed by clerks, individual councillors or collectively by councils. The survey ran for six weeks from 16 September until 28 October 2024. The survey was promoted on the Wiltshire Association of Local Councils (WALC) website and follow up reminders were circulated when the survey was live. One hundred and thirteen responses were received in total representing fifty-four councils. Fifty-nine from individual councillors expressing their own opinion, forty-four from clerks responding on behalf of the council and ten from councils collectively having considered the survey questions.

18. The concept of a basic allowance was supported by 53% of respondents, though only two councils were identified as currently paying an allowance. Some 28% of respondents said their council paid a Chairman's allowance. Fifty-five percent of respondents thought a basic allowance would encourage new people to stand as councillors.

19. The survey questions can be found in Appendix 3.

20. The survey was used by the Panel to follow up the responses in a series of discussions with councillors and clerks. There were six online discussions in early December 2024, during which fourteen individuals met the Panel. Those who took part in discussions were councillors and clerks from:

- Aldbourne Parish Council
- Beechingstoke Parish Council
- Bishops Canning Parish Council
- Bremhill Parish Council
- Chippenham Town Council
- Corsham Town Council
- Kington Langley Parish Council
- Laverstock & Ford Parish Council
- Purton Parish Council
- Ramsbury & Axford Parish Council
- Salisbury City Council
- Swallowcliffe Parish Council
- Trowbridge Town Council
- Wilton Town Council

Those invited to the discussions were selected based upon the type of council and geographic spread, in order to hear a representative sample of views. The Panel also met with officers from Wiltshire Council to discuss devolved services and asset transfers.

RECOMMENDATIONS

Arriving at the Recommendations

21. The Panel considered, but rejected, the idea of not creating a basic allowances scheme.
22. An allowance is calculated to reflect any incidental costs and time commitment associated with the basic duties of being a councillor. The Panel recognises that while councillors do not stand for office for financial reward, an allowance could encourage someone to stand for election. The Panel also believes that it can be one of the elements that attract city, town, and parish councillors from a greater range of backgrounds. Fifty-four percent of respondents to the survey believed a basic allowance would attract people to the role. The diversity of elected members, not just in terms of ethnicity but also age, background, disability, and gender, was raised on numerous occasions during the Panel discussions with clerks and elected members.
23. Around 80% of city, town and parish elections in Wiltshire are uncontested i.e., the vacancies exceeded the number of people standing for election. Also many vacancies on councils result in the co-opting of new members. Co-option is when a vacant seat on a parish or town council is filled by an appointment rather than an election. This is often necessary to ensure a council is fully constituted and able to carry out its duties. Though vacancies can arise for various reasons such as insufficient candidates at an election, resignations, and disqualifications the Panel believes that a basic allowance could help limit the number of uncontested elections and the number of vacant seats.
24. Clearly not all councils or council areas are the same. The Panel therefore wanted to ensure that these differences were recognised. The Panel asked in its survey what factors and complexities might differentiate councils, but the responses were inconclusive. During its deliberations, the Panel took into account the size of an electorate, the number of councillors in a council, budgets, devolved services, and asset transfers as well as if a council had a Neighbourhood Plan. However, all the IRP reports that the Panel saw from other local authority areas based their recommendations on the size of the electorate. Many choosing to adopt a series of levels based upon the number of electors. The Panel judged that the size of the electorate is an acceptable proxy in terms of the responsibilities of councils and the time given by councillors. The Panel have decided to use six levels to differentiate councils. The levels and their characteristics are set out in Table 1.

25. Most councils are small rural parishes; 191 out of 253 had an electorate of less than one thousand. The Panel recognised the financial challenges for smaller councils and has recommended a level of allowances accordingly in the belief that it is both affordable and proportionate. It also acknowledged that there are three town councils, Salisbury, Chippenham, and Trowbridge which due to their size and responsibilities, face significantly different challenges.
26. Though providing a specific allowance for carers' is not permissible under the regulations, this was an issue raised with the Panel. The Panel maintains that a basic allowance could help cover some of the costs faced by elected members with caring responsibilities e.g., childcare or help those who require additional support due to disability.
27. Though many councils provide expenses these are often not claimed, the Panel believes that providing a clear scheme will ensure councillors know their entitlements and will claim those when necessary.
28. Appendix 2 outlines further topics which councils may also wish to consider when discussing adopting an allowance.

Maximum Allowance Levels

29. Recognising that not all city, town, and parish councils have large enough budgets to pay allowances to their councillors, the Panel has decided that its recommendations should be for maximum levels. This allows each council to consider the recommendations and determine a Scheme of Allowances, appropriate to its own circumstances, up to the maximum levels recommended.
30. Each city, parish and town council are legally responsible for determining the basic and chairman's allowances under any scheme adopted by it. Any council so minded may still set individual allowances at higher levels but will need to record the reasons for such decisions that require publication in accordance with the Regulations (to achieve a level of transparency).
31. The Panel anticipates that no basic allowance would exceed the next higher Level as set out in the table 2.

Basic Allowance

32. The Panel **recommends** that the maximum basic allowance payable to members of parish and town councils is calculated using the Wiltshire Council scheme.
33. Parish and town councils with similar sized electorates have been grouped within six levels. The broad characteristics of each level and the number of authorities at each level is indicated in Table 1 below.

34. The levels identified are very broad categories and the Panel is aware that there will be exceptions to the characteristics outlined. The levels are:

- Level 1 - small, in terms of electorate, rural parishes. Most councils are in this category.
- Level 2 - smaller rural parishes and the smaller towns. Some parishes in the first two levels will have medium sized budgets and some assets transferred to them, but these are exceptions.
- Level 3 - larger rural parishes and smaller market towns, some may have sizeable budgets.
- Level 4 - market towns, these will have Neighbourhood Plans, significant budgets, and some service delegation.
- Level 5 - larger market towns, these will have Neighbourhood Plans, budgets often over £1m and service delegation.
- Level 6 - major population centres, these centres are significantly larger than those in Level 5. They have the largest budgets, Neighbourhood Plans, services, and asset delegation.

Table 1: Categorisation of city, town, and parish councils

	Electorate (The number of councils that fall within each grouping is shown in brackets)	Characteristics
Level 1	0-1,000 (191)	Very small rural parishes
Level 2	1,001-2,000 (28)	Small rural parishes and small towns
Level 3	2,001-5,000 (16)	Larger rural parishes and small market towns
Level 4	5,001-10,00 (6)	Market towns
Level 5	10,001-20,000 (7)	Larger market towns
Level 6	20,001+ (3)	Major population centres

35. The Panel has expressed its recommendation for a basic allowance for city, parish, and town councils as a monetary sum and as a percentage of the Wiltshire Council's basic allowance, see Table 2 below.

36. The basic allowance for Wiltshire Council 2024/25 is set at £16,495 per annum.

Table 2: Basic allowances

	Electorate (The number of councils that fall within each grouping is shown in brackets)	% of basic allowance paid to Wiltshire councillors	Maximum basic allowance available per city/town/parish councillor (rounded up to nearest £)
Level 1	0-1,000 (191)	1%	£165
Level 2	1,001-2,000 (28)	2%	£330

Level 3	2,001-5,000 (16)	4%	£660
Level 4	5,001-10,00 (6)	5%	£825
Level 5	10,001-20,000 (7)	8%	£1,320
Level 6	20,001+ (3)	12%	£1,980

Chairman's Allowance

37. The Panel **recommends** that if a council pays an enhanced basic allowance to its chairman, then the chairman's basic allowance should not exceed twice the basic allowance payable to other council members.

Travel Allowances

38. The Panel **recommends** that councils use the Wiltshire Council travel allowances, which are based upon HM Revenue and Customs Mileage Allowance Payments (MAPs). See [Members' Allowances Scheme \(Appendix 3\)](#)

Subsistence

39. The Panel **recommends** that council's use the Wiltshire Council subsistence allowances, see [Members' Allowances Scheme \(Appendix 3\)](#)

Indexation of Allowances

40. Councils are asked to note that the Wiltshire Council basic allowance will increase in line with any pay award to its staff. The Panel **recommends** that under any scheme adopted the maximum basic allowance available to city, parish and town councillors may increase in line with an adjustment to the Wiltshire Council basic allowance.

41. The details of the scheme of allowances, travel expenses and subsistence payments for completeness and ease of reference are set out fully in Appendix 1.

Reviewing the basic allowance scheme

42. The Panel **recommends** that city, town, and parish allowances are reviewed by the Independent Remuneration Panel during each 4 year council term. Preferably immediately after the unitary allowances scheme is revised.

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Appendices

APPENDIX 1 – Scheme of Allowances, Travel Expenses and Subsistence (2025/26)

APPENDIX 2 – General Issues for City, Town & Parish Councils

APPENDIX 3 – Survey Text

APPENDIX 1 – SCHEME OF ALLOWANCES, TRAVEL EXPENSES AND SUBSISTENCE PAYMENT (2025/26)

Basic Allowance

The Panel **recommends** the maximum basic allowance payable to members of parish and town councils be as follows. This is calculated using the Wiltshire Council scheme.

The Wiltshire basic allowance for 2024/25 is £16,495 as set out in [Wiltshire Council's Scheme of Members' Allowances](#):

Table: Basic allowances

	Electorate (The number of councils that fall within each grouping is shown in brackets)	% of basic allowance paid to Wiltshire councillors	Maximum basic allowance available per city/town/parish councillor (rounded up to nearest £)
Level 1	0-1,000 (191)	1%	£165
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Level 5	10,001-20,000 (7)	8%	£1,320
Level 6	20,001+ (3)	12%	£1,980

Chairman's Allowance

The Panel **recommends** that if a council pays an enhanced basic allowance to its chairman, then such chairman's basic allowance shall not exceed twice that basic allowance payable to other members.

Applying Basic and Chairman's Allowances

In view of the number and the differences in both size and scale of activity, the Panel **recommends** that, each parish and town council should determine the basic and chairman's allowances, subject to the maximum set out above. Each council is in the best position to make a judgement, based on individual circumstances, whether it is appropriate to pay:

- a) all or part of the basic allowance to reflect any incidental costs and time commitment.
- b) a basic allowance to all members or just the chairman; or
- c) a higher amount to the chairman if all members are entitled to receive an allowance, subject to this not exceeding twice the maximum basic allowance set out above.

Travelling Allowance

The below is based upon the HM Revenue and Customs Mileage Allowance Payments (MAPs) as set out in the [Wiltshire Council's Scheme of Members' Allowances](#)

Table: Travelling Allowance

Public transport	Second class rail fare, or ordinary fare for other public transport, or the appropriate cheap rate where applicable. Second class rail travel must always be used. If the train's second class accommodation is full, Members and co-optees may travel first class.
Car	The millage rate is 45p rate for the first 10,000 miles, and 25p for each subsequent mile. The rates for travel by a member in a private car are linked to the inland revenue rate (currently 45p per mile) and any movement in that rate to trigger an automatic rise in the Members' rate.
Cycle	A cycle allowance of 40p per mile.
Car share	An allowance of 5p per mile when giving passengers a lift.
Taxi	Hire of taxi cabs in cases of urgency or unavailability of public transport.
Parking etc.	Expenditure on tolls, ferries, parking fees etc., and overnight parking.

Subsistence Allowances

The rate of overnight subsistence for an overnight absence from the usual place of residence is £91.10.

The overnight subsistence allowance is the maximum payable for a complete 24 hour period of absence from the normal place of residence and includes allowances for all meals listed below. It cannot be claimed if overnight accommodation has been paid for direct by the council. For an overnight absence in London the rate may be increased to £126.05.

In the case of an absence not involving an overnight absence from a members' usual place of residence:

Table: Subsistence allowances

Breakfast	Departure from normal place of residence before 7am for an absence of at least 3 hours - £6.50
Lunch	Departure from normal place of residence before 12 noon and return after 2pm - £8.50
Tea	Return to normal place of residence after 6.30pm, following an absence of at least 3 hours - £3.35
Dinner	Return to normal place of residence after 8.30pm, following an absence of at least 3 hours - £12.50

APPENDIX 2 – GENERAL ISSUES FOR CITY, TOWN & PARISH COUNCILS

The Panel wishes to draw the attention of all city, town, and parish councils to the following issues:

For detailed information refer to the Local Authorities (Members Allowances) (England) Regulations 2003 Part 5.

Dependants' Carers' and Childcare Allowance

Councillors on city, town and parish councils cannot claim a dependants' carers and childcare allowances.

Co-opted Members

Under the relevant regulations co-opted members of city, town and parish councils are not eligible to be paid basic allowances or a Chairman's allowance but may claim travel and subsistence allowances.

Withdrawal of Allowances

A city, parish or town council can if a councillor is suspended or partially suspended from their duties, withhold all or part of any allowances. They may also provide that any allowances already paid in respect of a period for which a member has been suspended must be repaid.

Forgoing Allowances

A city, town or parish councillor can choose not to receive all or part of any allowance to which they are otherwise entitled. To do so they must give written notice to the proper officer of the city, town, or parish council.

Publicity

A city, town or parish shall, after setting the levels of its basic allowance, arrange for the publication of the scheme. This must be in a conspicuous place or places in the council area and be for a period of at least 14 days. The notice or notices should contain the following information:

- any recommendation in respect of parish basic allowance made by the parish remuneration panel
- 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
- a statement that in reaching the decision the authority has had regard to the recommendation of the Independent Remuneration Panel.

A council shall ensure that it keeps a copy of this information available for inspection by members of the public on reasonable notice.

Records of Allowances

City, town, and parish councils are required to maintain a record of the allowances paid and make a record available for inspection with reasonable notice. The record must specify the name of the councillor concerned and the amount paid to them. A copy of the record must be made available on request and at the end of each year the amounts paid to each councillor shall be publicised in a conspicuous place in the area for 14 days.

Administrative costs

For taxation purposes HM Revenue & Customs (HMRC) considers councillors to have the same status as employees. For larger councils that already run payrolls or have payroll arrangements in place, it causes little additional work to add councillors to the payroll and treat them as employees for the purposes of tax and National Insurance matters.

Councils are advised to investigate any additional costs that may arise from applying a basic allowance.

HM Revenue & Customs

At city, town, and parish council level some councillors who receive Basic Parish Allowance may, depending on their personal circumstances, incur a tax liability.

Councils are therefore advised to consult the HMRC for guidance as to how they should deal with the issue of individual tax deduction and associated returns.

Benefits

Individual councillors are also advised to check how an allowance would affect any means tested benefits they might be receiving e.g., Universal Credit, Pension Credit, Housing Benefit, Council Tax Support, Tax Credits, Jobseeker's Allowance, Employment Support Allowance, and Income Support.

APPENDIX 3 – SURVEY TEXT

Introduction

The Wiltshire Independent Remuneration Panel, convened under The Local Authorities (Members' Allowances) (England) Regulations 2003, is undertaking a review of the allowances available to Parish and Town Councillors in the Wiltshire unitary authority area.

Though Wiltshire Council is the responsible authority for establishing and supporting the [Panel](#), this is an independent review of allowances scheme that will make recommends to your Council.

Each Parish or Town Council makes its own decisions concerning adopting an allowances scheme, but it must do so regarding the recommendations of the Panel.

The Local Authorities (Members' Allowances) (England) Regulations 2003 state that each parish or town council may:

- Choose to pay their members an allowance, known as 'parish basic allowance', to recognise the time and effort they put into their parish duties.
- Make an allowance available to its Chair only, or to each of its members
- Pay the chair a different amount than to other members, where all members receive an allowance, but otherwise the amount paid to each member must be the same.

The survey below will capture information on current allowance schemes and opinions on how to develop a future scheme. Responses to the survey will help the Panel arrive at its recommendations.

The Panel may follow up certain responses but only from respondents who have agreed to be contacted. If respondents wish to be interviewed/meet the panel, then the panel will make every effort to meet such requests.

The Parish Clerk or Responsible Financial Officer (RFO) may invite the members of the authority to complete a separate response to this questionnaire.

Please submit your response by **28 October 2024**

1. Which statement accurately reflects how this survey response is being submitted?

- By Council having considered the survey questions (tick box)
- Delegated to the Clerk/RFO to respond on behalf of the Council (tick box)
- By an individual member of Council expressing your own responses (tick box)

2. What is the name of your Council and the name of the Councillor or Officer submitting the response?

3. Contact email address (text box)

4. Telephone number (text box)

The Panel may wish to contact you about your response to this questionnaire. Your name and contact information will be made available to the Panel only for the purposes of making its recommendations, and only if you agree.

Personal data will not be retained after the Panel has concluded its deliberations. See [Privacy notice - Wiltshire Council](#)

5. Please choose one of the following:

I agree that my name and contact details may be forwarded to the Panel for use in following up this survey. (tick box)

Only the name of my Council, and if and on what basis the response is made by the Clerk / RFO are to be provided to the Panel, and I do not wish to participate further. (tick box)

6. Do you support the concept of paying a basic allowance to town and parish councillors? (Y/N)

7. Does your council currently provide a basic allowance? (Y/N)

8. If yes, what is the basic allowance per annum? (tick)

<£100

£101-£500

£501-£1000

£1001-£1500

£1501-£2000

>£2001

9. If no, why does your council not offer a basic allowance? (text)

10. Does your council currently provide an allowance to the Chairman? (Y/N)

[The Chairman is a statutory post defined by law with a role and responsibilities distinct from that of the civic mayor]

11. If yes, what is the Chairman's allowance per annum? (tick)

<£100

£101-£500
£501-£1000
£1001-£2500
£2501-£5000
>£5001

12. If no, why does your council not offer a Chairman's allowance? (text)

13. Would access to a basic allowance encourage new people to stand for election? (Y/N)

14. Please explain your response to Q8 if 'Yes' (text)

15. Please explain your response to Q8 if 'No' (text)

16. Certain factors and complexities might influence how a basic allowance is calculated and applied. Some of these are set out below, please score the following in order of most significant (1 being the most significant, and 5 being the least):

- Number of residents (1-5)
- Number of electors (1-5)
- Size of council budget (1-5)
- Range of services provided (1-5)
- A current Neighbourhood Plan (1-5)
- Other (text)

17. Do you have any other thoughts or comments on town and parish basic allowances? (text)