

Section 137 Expenditure

Section 137 allows Councils without the General Power of Competence to spend money for which there is no appropriate power or duty. It is a power of last resort; it is not a budget code. The legislation places controls on expenditure which is proportionate to the benefit some or all of the residents of the parish. Where a power or duty exists in legislation, then section 137 is not used.

Section 137 expenditure is recorded separately within the accounts and the Council must annually confirm any expenditure to confirm that it has not exceeded the spending limits. The spending limits controls are the number of electors in the parish multiplied by an amount set by government.

The number of electors: 3118

The sum for section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) for parish and town councils in England for 2022-23 was £8.82 per elector.

Total: £27,500.76

The Council spent £145.83 to the year ending 31 March 2023, therefore it did not breach the Section 137 limit.

A/c Code	4200	Section 137				Annual Budget	150
Centre	102	Grants & Donations				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
				Opening Balance		0.00	
1	01/04/2022	422	Journal	grant lynsey blind society			150.00
1	14/04/2022	UTB 93	Cashbook	s137 donation 21/22		150.00	
4	14/07/2022	UTB198	Cashbook	Section 137 donation		50.00	
7	07/10/2022	CHARGE CAR	Cashbook	floral arrangements HMQE II		95.83	
		Account	Section 137		Account Totals	295.83	150.00
		Centre	Grants & Donations		Net Balance Month 12	145.83	