



Ministry of Housing,
Communities &
Local Government

**Ministry of Housing,
Communities &
Local Government**
4th Floor, Fry Building
2 Marsham Street
London SW1P 4DF

www.gov.uk/mhclg

Jonathan Owen
Chief Executive
National Association of Local Councils
109 Great Russell Street
LONDON
WC1B 3LD

Dear Mr Owen,

SECTION 137 EXPENDITURE: LIMIT FOR 2026-2027

This is to notify you that the appropriate sum for the purpose of section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) for parish and town councils in England for 2026-27 is £11.60.

This is the amount as a result from increasing the amount of £11.10 for 2025-2026 by the percentage increase in the retail price index between September 2024 and September 2025, in accordance with Schedule 12B to the 1972 Act.

I am copying this letter to Rob Smith, Chief Executive of the Society of Local Council Clerks, Tony Crawley, Chief Officer of Public Sector Audit Appointments Limited and Annie Child, General Manager at Smaller Authorities Audit Appointments Limited.

Yours sincerely,

Lizzy Hawkins
Deputy Director, Communities Governance and Institutions
Ministry of Housing, Communities & Local Government