



# Local Government Act 1972

## 1972 CHAPTER 70

### PART VIII

#### FINANCE

##### *Expenses and receipts*

#### **150 Expenses of parish and community councils.**

<sup>F1</sup>(1) .....

(2) In a parish having a separate parish council or in a community having a council, whether separate or common, the expenses of the parish meeting or any community meeting shall be paid by the parish or community council.

(3) In a community not having a community council, whether separate or common, the expenses of any community meeting shall be paid by the council of the [<sup>F2</sup>principal area] in which the community is situated.

<sup>F3</sup>(4) .....

<sup>F4</sup>(5) .....

(6) Every parish or community council and the chairman of the parish meeting for a parish not having a separate parish council shall keep such accounts as may be prescribed of the receipts and payments of the council or parish meeting, as the case may be.

(7) References in this section to the expenses of a parish or community meeting include references to the expenses of any poll consequent on a parish <sup>F5</sup>... meeting [<sup>F6</sup>or of a community governance poll (as to which, see paragraph 34(8) of Schedule 12)].

#### **Textual Amendments**

**F1** S. 150(1) repealed (1.4.1993) by S.I. 1993/616, art. 2, Sch. 1 Pt. I (with art. 4).

---

**Changes to legislation:** Local Government Act 1972, Section 150 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- F2** Words in S. 150(3) substituted (1.4.1996) by 1994 c. 19, s. 66(5), **Sch. 15 para. 34** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1996/396, art. 4, **Sch. 2**
- F3** S. 150(4) repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.
- F4** S. 150(5) omitted (12.3.2014) by virtue of The Legislative Reform (Payments by Parish Councils, Community Councils and Charter Trustees) Order 2014 (S.I. 2014/580), arts. 1(c), **2**
- F5** Words in s. 150(7) omitted (5.5.2022) by virtue of Local Government and Elections (Wales) Act 2021 (asc 1), s. 175(7), **Sch. 13 para. 3(a)**; S.I. 2021/231, art. 6(v)
- F6** Words in s. 150(7) inserted (5.5.2022) by Local Government and Elections (Wales) Act 2021 (asc 1), s. 175(7), **Sch. 13 para. 3(b)**; S.I. 2021/231, art. 6(v)

**Changes to legislation:**

Local Government Act 1972, Section 150 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 80(3B) omitted by [2021 asc 1 Sch. 2 para. 1\(3\)\(c\)](#)
- s. 101(6ZA) inserted by [2023 c. 55 Sch. 12 para. 2](#)
- s. 123(2C) inserted by [2023 c. 55 s. 75](#)
- s. 131(2)(n) and word inserted by [2023 asc 3 Sch. 13 para. 16](#)