In England there are over 10,000 local parishes, 16 charter trustees and 2 Temples of London.

Of these, 8,805 parishes, charter trustees and Temples (local precepting authorities) instructed their billing authority to collect council tax on their behalf in 2013-14, with a collective taxbase of 7.3 million Band D equivalent properties.

241 of the 326 billing authorities have parishes. The number of parishes that require the collection of council tax within a local authority ranges from 1 to 238.

The total council tax collected on behalf of parishes and charter trustees, and apportioned to Temples in 2013-14 is £367m, representing 1.6% of the total council tax requirement for England of £23.4bn.

The average Band D council tax bill for local precepting authorities in 2013-14 is £50.19, which is an increase of £2.45, or 5.1% on the 2012-13 figures.
1. Introduction

1. This release provides information on individual local parishes and the amount of council tax collected on their behalf by their billing authorities in England, for the financial year 2013-14.

2. This is the first year that the Department for Communities and Local Government (DCLG) has collected data about individual parishes. Up to and including 2012-13 this information was collected by the Chartered Institute of Public Finance and Accountancy (CIPFA).

3. The information in this release is derived from the local precepting authorities section (lines 23, 24 and 25) submitted by all 326 billing authorities in England; and the individual local data section (lines 23x, 24x and 25x) of the Council Tax Requirement (CTR1) forms submitted by 241 parished billing authorities. The data are as reported by local authorities, and have been subjected to rigorous validation processes.

4. The release has been compiled by the Local Government Finance - Data Collection, Analysis and Accountancy division of the Department for Communities and Local Government.

Parishes and other local precepting authorities in England, 2013-14

5. There are more than 10,000 parishes in England. A parish may be represented by a parish council, a town council or community council. In the case of small parishes, the parish meeting (an annual meeting of all electors in a parish) can take on the role of parish council. Parishes represent the most local level of Government in England - the third tier of local government.

6. In a small number of the un-parished areas bodies called “charter trustees” exist. These bodies exist to administer ceremonial functions, such as the appointment of a mayor, where there is no parish to administer them. There are currently 16 such bodies in England one less than in 2012-13 due to Crewe in Cheshire becoming a parish council on 4 April 2013.

7. There are two further local precepting authorities: the Inner and Middle Temples of London (“the Temples”) situated within the Temple area of the City of London. The Temples are different from parishes and charter trustees in that they perform the functions within their area that are performed by the City of London authority (“the City”). In exchange for performing these functions the City pays the Temples an annual precept apportioned from the council tax raised by the City.

8. Parish or village councils need funds to support their activities. These funds are raised by adding an extra cost known as a "precept" to each householder’s Council Tax bill. Parishes (together with charter trustees and the two Temples of London as described above) are collectively known as “local precepting authorities”. This means they have the power to raise a precept on properties in their area in order to finance the functions that they perform. Parish precepts are included separately on council tax bills and are collected by the billing authority on behalf of the parish.

9. Some smaller parishes may group together for precepting purposes and will perform this function as one local precepting authority and for the purposes of this release are counted as 1 parish.

10. Further information is provided in the Definitions section of this release.
Special factors affecting comparability to previous years

This is the first time DCLG has collected local parish council tax data. Changes to the council tax system and the method for collecting individual parish data mean these figures are not directly comparable to earlier years and caution must be taken when interpreting time trends. Significant factors which have affected comparability include:

1) Localisation of council tax support; a change in the way council tax benefit is paid. Council tax support is now paid in the form of a grant passed down to parishes from their billing authorities and is not included in the local precept. Previously individual council taxpayers might receive support to pay their council tax bill from DWP. The value of this support would have been included in the local precept. However, taxpayers now have their bills covered by council tax support and therefore are removed from the tax base, whereas under the old system they would previously have been included. The localisation of council tax support has reduced the local precept and the tax bases significantly compared to earlier years (see Definitions for further details).

2) Parish groupings; in some cases parishes have been grouped together for precepting purposes. This makes the number of parishes setting a precept in 2013-14 look smaller than in previous collections - for example data collected by CIPFA split all groupings and listed all parishes individually.


Revisions

This is a revised version of the original statistical release on Parishes and other local precepting authorities: 2013-14 England. The revisions are minor and do not change the headline figures.

These adjustments correct for an error in the way the data were originally uploaded. The revisions affect Table 3 in this release and Table 5 on the main webpage.
2. Summary of parishes raising Council Tax

9. Parishes vary widely both in terms of the populations they represent and the functions they perform. Some have a very limited, local role while others are more active, carrying out activities similar to that of a smaller district council. Typical parish responsibilities include village halls, war memorials, cemeteries, allotments, open spaces, leisure facilities, playgrounds, maintenance of public footpaths and cultural projects.

10. In order to fund their activities parishes can instruct their billing authority to collect council tax on their behalf, which is known as a “local precept” (an extra cost added onto the council tax bill). The amounts collected for parishes vary considerably, from as much as £2m to as little as £20.

11. In England in 2013-14, 8,805 local precepting authorities have set a precept (non-zero) or have been apportioned council tax, the total amounting to £367m, paid across a tax base of 7.3 million Band D equivalent properties. The average Band D council tax for local precepting authorities is £50.19.

12. Table 1 shows the number, taxbase and average Band D local precept within the area of the parish and charter trustee that is charging a non-zero precept in 2013-14. These have been split out by class of authority and show Temples of London and charter trustees separately.

<table>
<thead>
<tr>
<th>Class of authority</th>
<th>Number</th>
<th>Taxbase (b) (thousands)</th>
<th>Local Precept (c) (£ thousands)</th>
<th>Average Band D (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>England</td>
<td>8,805</td>
<td>7,307.1</td>
<td>366,763</td>
<td>50.19</td>
</tr>
<tr>
<td>London Boroughs</td>
<td>2</td>
<td>0.1</td>
<td>322</td>
<td>2,165.77</td>
</tr>
<tr>
<td>Metropolitan Areas</td>
<td>231</td>
<td>411.1</td>
<td>15,095</td>
<td>36.72</td>
</tr>
<tr>
<td>Unitary Authorities</td>
<td>2,079</td>
<td>2,018.6</td>
<td>109,013</td>
<td>54.01</td>
</tr>
<tr>
<td>Shire Districts</td>
<td>6,493</td>
<td>4,877.4</td>
<td>242,333</td>
<td>49.69</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of precepting authorities</th>
<th>Number</th>
<th>Taxbase (b) (thousands)</th>
<th>Local Precept (c) (£ thousands)</th>
<th>Average Band D (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Precepting Parishes</td>
<td>8,789</td>
<td>7,103.0</td>
<td>365,778</td>
<td>51.50</td>
</tr>
<tr>
<td>Charter Trustees</td>
<td>14</td>
<td>221.6</td>
<td>663</td>
<td>2.99</td>
</tr>
<tr>
<td>Temples of London</td>
<td>2</td>
<td>0.1</td>
<td>322</td>
<td>2,165.77</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2013-14
(a) Figures exclude council tax support grant
(b) The sum of the taxbase for local precepting authorities by type does not total to the England figure because the taxbase for the Charter Trustees for the City of Durham overlaps with other parishes.
(c) This is the total amount to be collected by billing authorities on behalf of parishes and charter trustees

Parish Precepts Statistical Release
3. Size of parishes

13. There are wide variations in size between parishes in terms of the population they serve, the precepts they raise and the functions they perform.

14. Local precepting authorities do not exist in all areas of England. For example, London is almost entirely un-parished. However, the Local Government and Public Involvement in Health Act 2007 made provision for the setting up of new local councils, and Queen’s Park established a parish council following a referendum in 2012. Many other Local Authorities in England also do not have any parishes. Out of the 326 local authorities in England, only 241 have local precepting authorities that raise a local precept.

15. The tax bases of individual local precepting authorities also vary significantly. The smallest local precepting authority which raised council tax in 2013-14 has a tax base of 1.38 Band D equivalent dwellings while the largest has a tax base of nearly 29,000 Band D equivalents.

16. Table 2 shows the percentage of total tax base covered by parishes, charter trustees and Temples by class of authority.

<table>
<thead>
<tr>
<th>Class of authority</th>
<th>Parish tax base (thousands)</th>
<th>Class tax base (thousands)</th>
<th>Parish tax base as a % of class tax base (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>England</td>
<td>7,307.1</td>
<td>16,056.0</td>
<td>45%</td>
</tr>
<tr>
<td>London Boroughs</td>
<td>0.1</td>
<td>2,574.3</td>
<td>0%</td>
</tr>
<tr>
<td>Metropolitan Areas</td>
<td>411.1</td>
<td>2,797.7</td>
<td>15%</td>
</tr>
<tr>
<td>Unitary Authorities</td>
<td>2,018.6</td>
<td>3,535.6</td>
<td>57%</td>
</tr>
<tr>
<td>Shire Districts</td>
<td>4,877.4</td>
<td>7,148.4</td>
<td>68%</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2013-14
(a) Figures exclude council tax support grant

17. The tax base covered by local precepting authorities represents 45% of the total tax base for England. However the proportion of the Council Tax base paying a parish precept varies considerably across different classes of authority. In Shire Districts 68% of the tax base is parished compared to just 15% in Metropolitan Districts.

18. 34% of local precepting authorities have a precept of less than £5,000, and 90% of less than £100,000. 1% have a precept of over £500,000 and two local precepting authorities have a
precept in excess of £1.9 million which is similar to some district councils.

19. **Chart A** shows the distribution of local precepting authorities by the size of the precept raised in 2013-14.

**Chart A: Distribution of local precepting authorities by size of their precept**

- 34% of parishes have a precept of less than £5,000
- 102 parishes (1%) have a precept of over £500,000

Source: CTR1 Form 2013-14

The large range in precept size makes it difficult to represent them all on one chart. In order to do so here the 102 largest precepting authorities have been grouped into one category. This category covers a wide range of precepts, the largest being £1.9 million. This category has been shaded differently to distinguish it.

20. Because of the council tax support grant given to parishes by their billing authorities it is possible for a parish to have a negative precept as their grant over compensates for the amount of council tax they need to raise. Council tax support grant has reduced the overall Council Tax Requirement and the local parish precept compared to earlier years.
4. Parish Band D bills

21. The average Band D council tax for each local precepting authority can be calculated by dividing the local precept by the number of Band D equivalent dwellings. This is a standard measure used to compare council tax levels across England.

22. **Table 3** shows the number and proportion of local precepting authorities that charge different levels of average Band D Council Tax to taxpayers in their area.

<table>
<thead>
<tr>
<th>Average Band D (£)</th>
<th>Number of precepting parishes (R)</th>
<th>Percentage of all precepting parishes</th>
<th>Cumulative percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>less than or equal to £10</td>
<td>553</td>
<td>6%</td>
<td>6%</td>
</tr>
<tr>
<td>£10-£20</td>
<td>1,587</td>
<td>18%</td>
<td>24%</td>
</tr>
<tr>
<td>£20-£30</td>
<td>1,972</td>
<td>22%</td>
<td>47%</td>
</tr>
<tr>
<td>£30-£40</td>
<td>1,628</td>
<td>18%</td>
<td>65%</td>
</tr>
<tr>
<td>£40-£50</td>
<td>1,100</td>
<td>12%</td>
<td>78%</td>
</tr>
<tr>
<td>£50-£60</td>
<td>712</td>
<td>8%</td>
<td>86%</td>
</tr>
<tr>
<td>£60-£70</td>
<td>433</td>
<td>5%</td>
<td>91%</td>
</tr>
<tr>
<td>£70-100</td>
<td>551</td>
<td>6%</td>
<td>97%</td>
</tr>
<tr>
<td>Greater than £100</td>
<td>269</td>
<td>3%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2013-14
(R) Average Band D has been corrected for 26 local precepting authorities. These adjustments correct for an error in the way the data was originally uploaded

23. Almost half of local precepting authorities (47%) have an average Band D council tax bill of less than £30 while 97% charge less than £100.

24. The changes to the way data have been collected and in particular the grouping of parishes means that it is not possible to directly compare changes in average Band D at an individual parish level this year, but at an England level the Band D figures are comparable.

25. **Table 4** shows the average Band D for local precepting authorities in England in 2012-13 and 2013-14.
Table 4: Average Band D for local precepting bodies in England 2012-13 to 2013-14 (a)

<table>
<thead>
<tr>
<th></th>
<th>2012-13</th>
<th>2013-14 (R)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number non zero local preceptors (b)</td>
<td>9,065</td>
<td>8,805</td>
</tr>
<tr>
<td>Tax base (thousands) (c)</td>
<td>8,046.2</td>
<td>7,307.1</td>
</tr>
<tr>
<td>Aggregate of local precepts (£000) (c)</td>
<td>384,104</td>
<td>366,763</td>
</tr>
<tr>
<td>Average parish precept per Band D (£)</td>
<td>47.74</td>
<td>50.19</td>
</tr>
<tr>
<td>Change in average Band D precept (£)</td>
<td></td>
<td>2.45</td>
</tr>
<tr>
<td>Percentage change in average Band D precept</td>
<td></td>
<td>5.1%</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2013-14  
(a) Figures exclude council tax support grant  
(b) Due to grouped parishes being treated as a single precept this figure will be lower than previous years  
(c) The impact of localising council tax support has reduced both the tax base and aggregate of local precepts compared to previous years

26. The average Band D for local precepting authorities in 2013-14 is £50.19, this is £2.45 (5.1%) higher than in 2012-13.

27. Data showing the tax base, precept and average Band D Council Tax charged by individual parishes, charter trustees and Temples are available in the table which accompanies this release (See **Accompanying table** for details).

**Accompanying table**

An accompanying table is available to download alongside this release. This is:

Table 5: Individual parishes, charter trustees and Temples raising Council Tax in 2013-14

Definitions

The terms used in this release are defined below. A list of further terms relating to local government finance is given in the glossary of *Local Government Financial Statistics England No. 23 2013*. This is accessible at: https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013

**Aggregate of local precepts**
This is the total amount collected by billing authorities on behalf of local precepting authorities in their area.

**Average Band D parish precept**
The aggregate amount collected on behalf of parishes and charter trustees (local precepts) divided by the total tax base of those parishes and charter trustees that have set a non-zero precept. These amounts are averages over all parishes in an area and will not represent the actual amount paid towards individual parishes or charter trustees in those areas. Calculations of average parish precepts exclude precepts for the City of London. Council tax is set on the basis of the number of Band D equivalent properties.

**Band D council tax**
This is the council tax payable on a Band D dwelling occupied as a main residence by two adults, before any reductions due to discounts, exemptions or council tax benefit. This definition is widely regarded as a benchmark when comparing council tax levels in different areas or over time.

**Band D equivalents**
The number of band D chargeable dwellings adjusted for council tax band e.g. a band H property is equivalent to two band D properties

**Billing authority**
Billing authorities are the 326 authorities (354 before 1 April 2009) that are empowered to set and collect council taxes, and manage the collection fund, on behalf of itself and other local authorities in its area. In England, metropolitan and shire districts, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities. These are also sometimes known as lower-tier authorities.

**Budget requirement (BR) forms**
The predecessor to the current CTR forms, they were superseded in 2012-13. Similarly, they were a return that was completed by all billing and precepting authorities in England, giving information on the calculation of their council tax requirement and council tax.

BR1 forms were completed by billing authorities, BR2 forms by major precepting authorities and the BR3 form was completed by the Greater London Authority. Some historical data used in this release were collected on the BR1 forms.
**Charter trustee**
A body of councillors charged with preserving the historic property, privileges, rights, status and traditions of areas which have been subsumed within larger authorities as a result of local government reform. Charter trustees cease to exist when a parish council is formed for the area.

**Council tax**
This is a local charge (or charges) set by the billing authority in order to collect sufficient revenue to meet their demand on the collection fund and the precepts issued by the precepting authorities. It replaced the community charge on 1 April 1993 and is based on the value of the property and the number of residents. The Valuation Office Agency assesses the properties in each district area and assigns each dwelling to one of eight valuation bands, A to H. The tax is set on the basis of the number of Band D equivalent properties. Tax levels for dwellings in other bands are set relative to the Band D baseline.

**Council tax band**
There are eight council tax bands, A to H. Each domestic dwelling is assigned a council tax band by the Valuation Office Agency (VOA). Council tax bands are based on the value of the dwelling as at 1 April 1991. Any dwelling built after this date is given a notional 1991 value for council tax purposes.

**Council tax requirement (CTR) forms**
A return completed by all billing and precepting authorities in England giving details of information on the calculation of their council tax requirement and council tax

CTR1 forms are completed by billing authorities, CTR2 forms by major precepting authorities and the CTR3 form is completed by the Greater London Authority. The data used in this release were collected on the CTR1 forms.

**Localisation of council tax support**
Prior to 2013-14, local authorities were given a grant outside AEF by the Department for Work and Pensions (DWP) to cover the cost of council tax benefit in their area. In 2013-14, local authorities and local policing bodies in England will receive £3.7 billion towards the cost of local council tax support schemes. The funding is now provided as part of the revenue support grant system and reduces the council tax requirement to local authorities.

**Local precepting authority**
A body that has the power to raise a precept on council tax if it wants to, even if it has not previously. Parish / town / neighbourhood councils, chairmen of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples. These local authorities can make a precept on the billing authority’s general fund.

**Parish**
The term parish used in this release means an English civil parish represented by a body able to raise a precept on council tax. A parish may be represented by a parish council or parish meeting. A parish council can resolve to have the status of a town council and can have city...
status conferred on it by royal prerogative. A parish council or parish meeting may resolve to adopt the style of a community, neighbourhood or village. They are local precepting authorities.

**Parish precepts**
Parish councils can raise a precept on the principal council (the billing authority). For the majority of parish councils this is the main source of income and the level of the precept is at the discretion of the parish. Parishes and charter trustees are local precepting authorities.

**Precept / local precept**
The amount of money (council tax) that a precepting authority has instructed the billing authority to collect and pay over to it in order to finance its net expenditure.

**Tax base**
This is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is reduced to take account of discounts and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. An adjustment is then made for the collection rate. The tax base figure that is used by a local authority when it sets its council tax uses an adjustment for the collection rate and the actual discount for second homes.

**Temples of London**
The Inner and Middle Temples are self-governing bodies located in the west of the City of London. The Temples were defined as local authorities with many of the same powers and responsibilities as the Inner London boroughs under the London Government Act 1963, except in relation to housing. The Inner Temple and Middle Temple, through powers vested in the Under Treasurer and Sub-Treasurer of the Middle and Inner Temple respectively, exercise a small number of local authority functions. All other functions fall under the responsibility of the City of London.
Technical notes

Symbols

… = not available
0 = zero or negligible
- = not relevant
|| = discontinuity
(R) = revised since the last statistical release

Rounding
Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Data collection

The information in this release is based on data returned to the Department for Communities and Local Government by English local authorities on the Council Tax Requirement (CTR1) forms.

The data on the CTR1 form (with the exception of the Local Precepting Authorities section) are collected using legislative powers that require all billing authorities to return completed forms within seven days of setting their final budget for the coming year. This effectively ensures a 100% response rate.

Data on the number and tax base of local precepting authorities were collected from billing authorities for the first time in March 2010, as part of the Budget Requirement (BR1) forms. Data on the number and tax base on individual parishes were collected for the first time this year for 2013-14.

Data quality

Figures provided by local authorities are subjected to rigorous validation tests and quality assurance checks in Department for Communities and Local Government as the data are received and stored. The statistics release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication. These checks indicate that all billing authorities have provided information of an acceptable standard. This is the first time data about individual parishes has been collected or published.
Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy). There are two types of revisions that the policy covers:

Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

Scheduled Revisions

At time of publication there are no scheduled revisions for this series.

Uses of the data

This information will be used to inform the development of policy on parish council tax levels and to evaluate existing policies.

Background Note

1. Further statistical information relating to council tax is available on the Department’s website at https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics

User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

The Department’s engagement strategy to meet the needs of statistics users is published here: https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users

Enquiries

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Email: br.statistics@communities.gsi.gov.uk.

Information on Official Statistics is available via the UK Statistics Authority website:

Information about statistics at DCLG is available via the Department’s website: