



# Council tax statistics for town and parish councils: 2015-16 England

- In England in 2015-16 there are 10,181 parishes (town and parish councils), 16 charter trustees and 2 Temples of London.
- Of these, 8,810 (87%) parishes instructed their billing authority to collect council tax on their behalf, a decrease of 3 parishes on 2014-15.
- The average Band D council tax added to bills by parishes in 2015-16 is £54.12, which is an increase of £1.75, or 3.3% on 2014-15.
- The total council tax to be collected on behalf of parishes in 2015-16 is £409 million. This represents 1.7% of the total council tax requirement for England of £24.7 billion.
- Precepting parishes cover 7.6 million Band D equivalent properties, the equivalent of 45% of all Band D equivalent properties in England.
- 242 of the 326 billing authorities in England (74%) have parishes. The number of parishes that require the collection of council tax within a local authority ranges from 1 to 240.

15 July 2015

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# 1. Introduction

This release provides information on local precepting authorities (town and parish councils, charter trustees and Temples) and the amount of council tax collected on their behalf by their billing authorities in England, for the financial year 2015-16.

Council tax is the main source of locally-raised income for many local authorities. Depending on its location, the council tax paid by a dwelling may be made up of several elements. In addition to the component for the local authority responsible for the area, it may consist of council tax that will be redistributed to the county council (the Greater London Authority in London), fire and rescue authority, police & crime commissioner and to the local precepting authority. For the majority of precepting authorities this is their main source of income; it is set at their discretion and is used to finance their net expenditure. Not all local precepting authorities set a precept as they do not require funds for local activities; however they still maintain the power to set a precept in future years.

This is the third year that the Department for Communities and Local Government (DCLG) has collected data about council tax statistics for local precepting authorities. Up to and including 2012-13 this information was collected by the Chartered Institute of Public Finance and Accountancy (CIPFA).

## **Types of local precepting authorities in England, 2015-16**

Local precepting authorities represent the most local level of government in England. They 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 responsibilities include village halls, war memorials, cemeteries, allotments, open spaces, leisure facilities, playgrounds, maintenance of public footpaths and cultural projects.

There are more than 10,000 local precepting authorities in England. The vast majority of these are town and parish councils. In the case of small parishes, a parish meeting (an annual meeting of all electors in a parish) can take on the role of parish council. Some smaller parishes may also group together for precepting purposes and will perform this function as one local precepting authority. For the purposes of this release parishes are counted as 1 parish when grouped together for precepting purposes, otherwise they are counted individually.

In areas that do not have parishes, bodies called “charter trustees” can 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 2014-15 due to one charter trustee becoming a parish.

There are two further types of 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.

Further information is provided in the **Definitions** section of this release.

Town and parish councils, charter trustees and Temples are collectively known as “local precepting authorities” but for the purposes of this release, the term “parishes” is used instead from here onwards as this is how they are more commonly referred to.

## Uses of the data

These statistics are collected as part of the general council tax collection. Users can examine the contribution of the local parish precept on their council tax bill and compare that with other local authority areas.

## 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>

## 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.

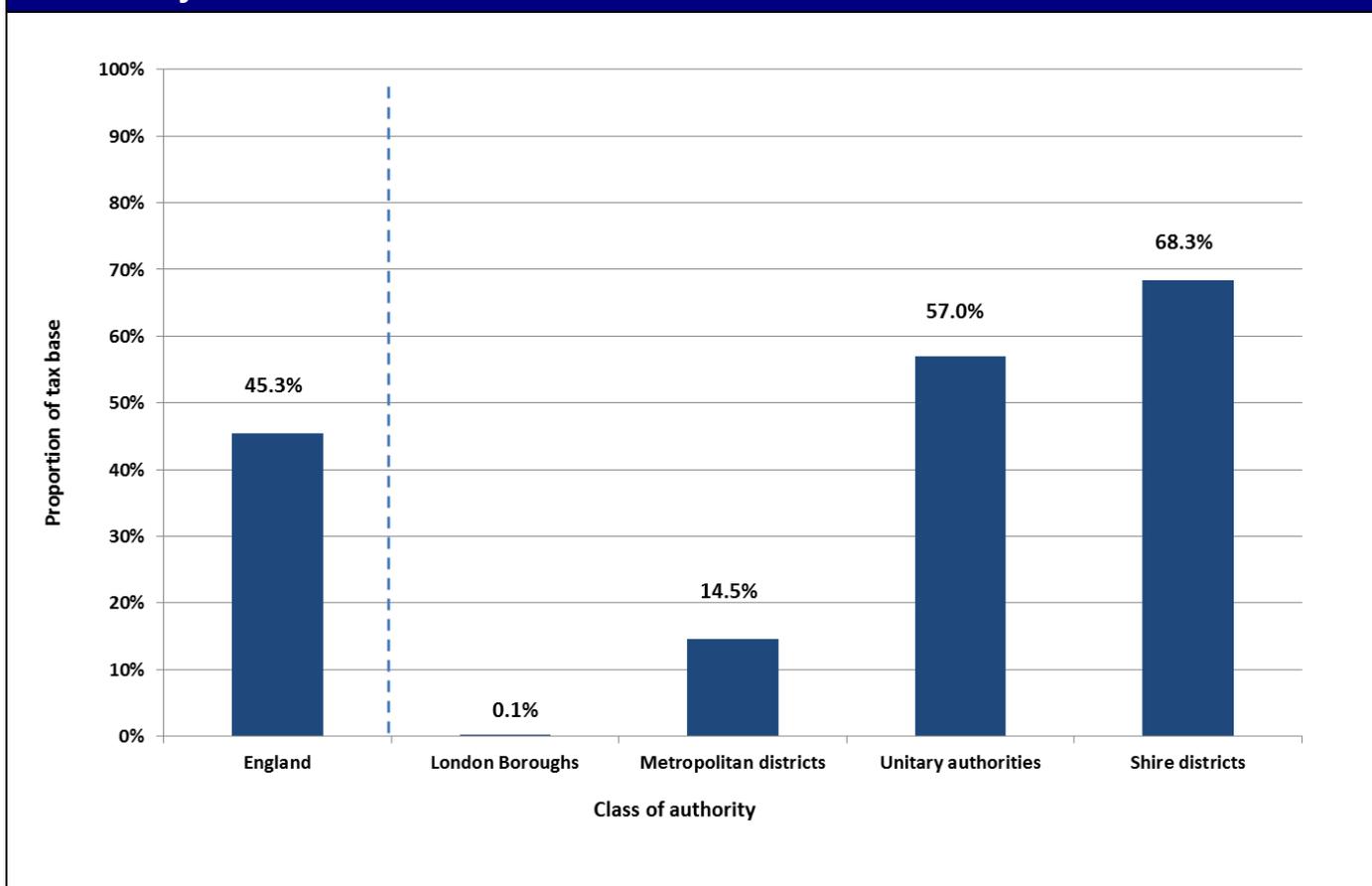
## 2. Parishes in a national context

Parishes do not cover all of England. In 2015-16, 242 (74%) of the 326 billing authorities in England have one or more parishes that charged a precept. The likelihood of being covered by a parish depends on the type of local authority.

**Chart A** shows the proportion of the England tax base paying a parish precept, by class of authority.

- The tax base covered by parishes represents 45% of the total tax base for England.
- However, the proportion of the tax base paying a parish precept varies considerably across different classes of authority. In shire districts 68% of all Band D equivalent properties pay a parish precept, compared to 15% in metropolitan districts and less than 1% in London boroughs.
- These proportions have remained broadly constant since 2013-14 when data was first collected on parishes.

**Chart A: Proportion of the England tax base paying a local precept in 2015-16, by class of authority**



**Table 1** gives a summary of the number, size and type of parishes in England. The tax base is the number of Band D equivalent properties in each area.

- In 2015-16 there are 10,199 local precepting authorities in England, of which 10,181 are town and parish councils, 16 are charter trustees and 2 are Temples.
- Of the 10,199 parishes in England, 8,810 collected a precept in 2015-16. Of these 8,795 are town and parish councils, 13 are charter trustees and 2 are Temples.
- 98% of the total parish tax base pay a parish precept. Not all parishes collect a precept as they have no current activities to fund and therefore will have a precept of zero in 2015-16.
- The two Temples of London are different from other local precepting authorities. They are apportioned an annual precept from the council tax raised by the City of London.

**Table 1: Summary of all local precepting authorities in England 2015-16**

	<b>Number of parishes</b>	<b>Number of precepting parishes</b>	<b>Total parish tax base<sup>(a)</sup> (thousands)</b>	<b>Precepting parish tax base<sup>(a)</sup> (thousands)</b>
<b>England</b> <i>which consists of</i>	<b>10,199</b>	<b>8,810</b>	<b>7,689.8</b>	<b>7,560.4</b>
Civil parishes	10,181	8,795	7,467.0	7,368.3
Charter Trustees	16	13	239.6	209.0
Temples of London	2	2	0.2	0.2

*(a) The sum of the tax base for the local precepting authorities does not total to the England figure because the tax base for the Charter Trustees for the City of Durham overlaps with other parishes*

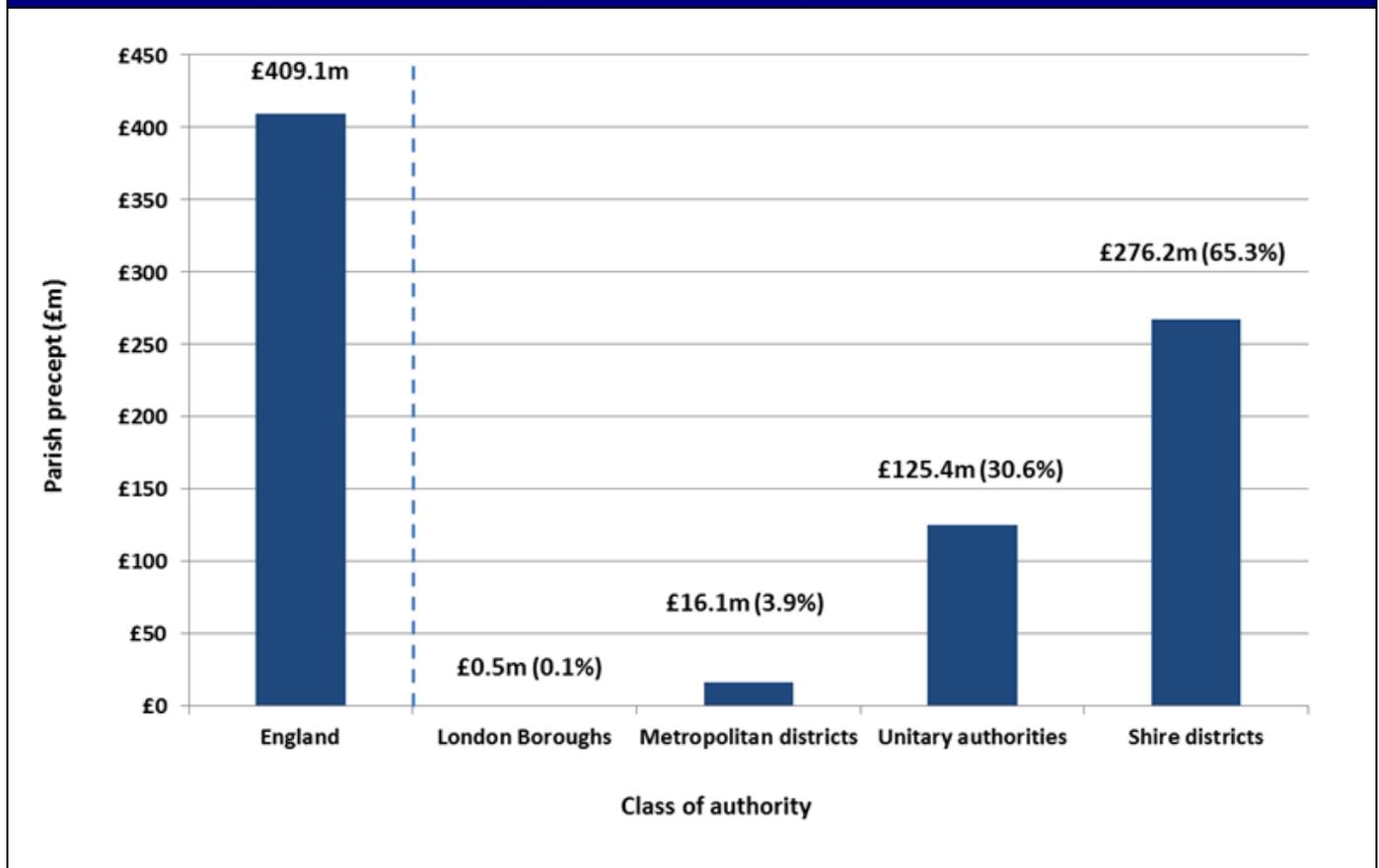
The rest of this statistical release will only refer to those parishes which set a precept in 2015-16.

## Value of parish precept

**Chart B** shows the total parish precept charged in 2015-16 for England as a whole and by class of authority.

- The total amount of council tax to be collected on behalf of parishes in 2015-16 is £409 million. This represents 1.7% of the total council tax requirement for England of £24.7 billion.
- In 2015-16, tax payers in shire districts are collectively paying the highest amount of precept of £276 million (65%) as they account for the largest proportion of the England tax base (68%)

**Chart B: Parish precept amount by class of authority, 2015-16**



**Section 4** provides more information about the variation in the size of individual parish precepts.

## Band D council tax

The amount that a parish precept adds to a council tax bill is equal to the total precept amount charged by the parish divided by the number of Band D equivalent properties in the parish. Band D is widely regarded as the benchmark for comparing council tax levels between and across local authorities, as this measure is not affected by the varying distribution of properties in bands that can be found across authorities.

**Table 2** gives the average Band D parish precept in England from 2012-13 to 2015-16. Although data on parishes were not collected by DCLG in 2012-13 the average Band D parish precept is comparable with the later years.

- The average Band D parish precept charged by a parish in 2015-16 is £54.12. This is an increase of £1.75 or 3.3% from 2014-15.
- Parish precepts total £409 million in 2015-16 which is £20 million higher than in 2014-15.
- The tax base has increased from 7.4 million in 2014-15 to 7.6 million in 2015-16 (2.7%).

**Table 2: Average Band D Council Tax levels set by parishes in England**

	2012-13		2013-14	2014-15	2015-16
Total number	9,065		8,805 <sup>(a)</sup>	8,813	8,810
Tax base (thousands) <sup>(c)</sup>	8,046.2		7,307.4 <sup>(b)</sup>	7,424.2	7,560.4
Aggregate of local precepts (£000)	384,104		367,048 <sup>(b)</sup>	388,808	409,146
Average parish precept per Band D (£)	47.74		50.23	52.37	54.12
Change (£)			2.49	2.14	1.75
Percentage change			<b>5.2%</b>	<b>4.3%</b>	<b>3.3%</b>

|| The break in the data shows when DCLG started collecting council tax levels set by parishes, up to and including 2012-13 these data were collected by the Chartered Institute of Public Finance and Accountancy (CIPFA)

(a) In some cases parishes group together for precepting purposes. Data collected by CIPFA up to and including 2012-13 split all groupings and listed all parishes individually. This makes the number of parishes setting a precept from 2013-14 onwards look smaller than in previous collections.

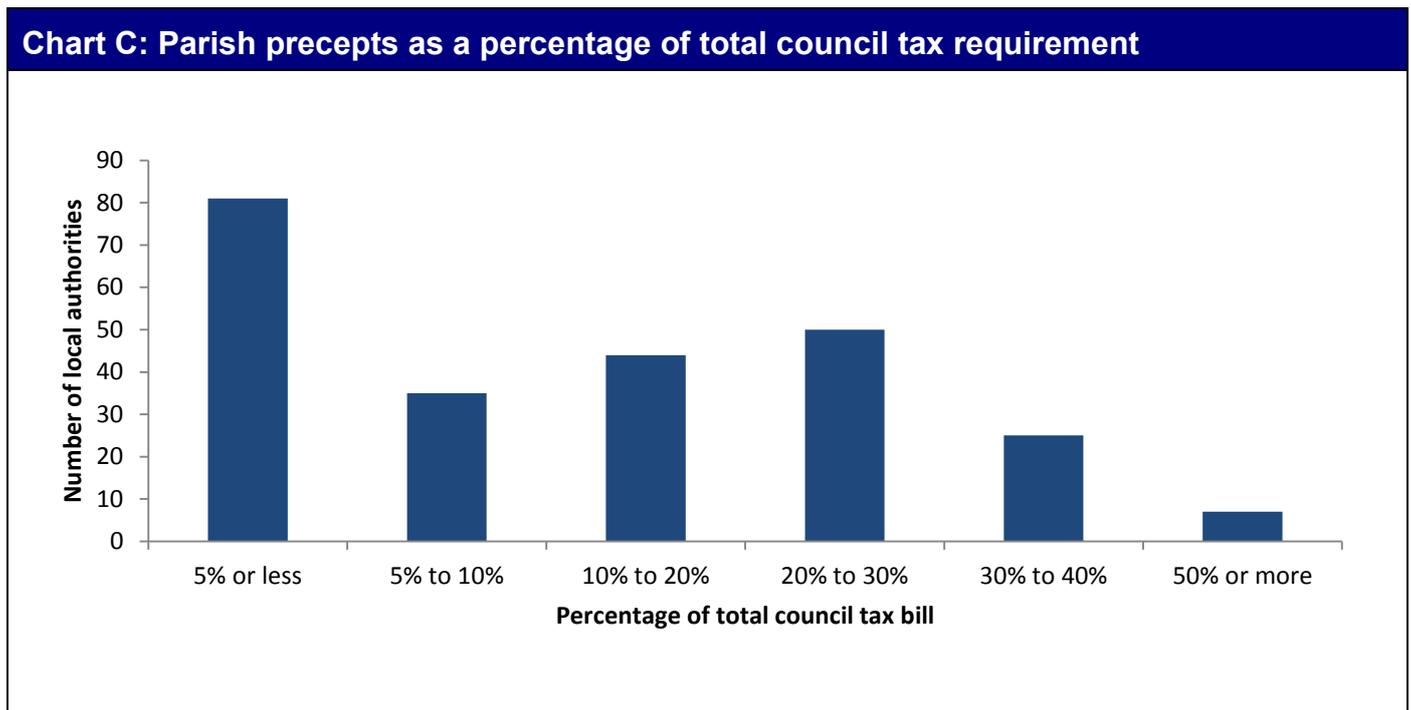
(b) In April 2013 Council Tax Benefit was replaced by locally designed Council Tax Support Schemes. Council tax support is paid in the form of a grant passed down to parishes from their billing authorities and is not included in the local precept; individuals who receive reduced bills because of this support also will not be included in the tax base. Therefore, from 2013-14 onwards council tax support has reduced the parish precepts and tax base relative to 2012-13.

(c) Council tax payers in the Charter Trustees for the City of Durham have only been included once here, although they are actually spread across multiple parishes in Durham

### 3. Parishes at a local authority level

**Chart C** shows parish precepts as a percentage of total council tax requirements for local authorities in England.

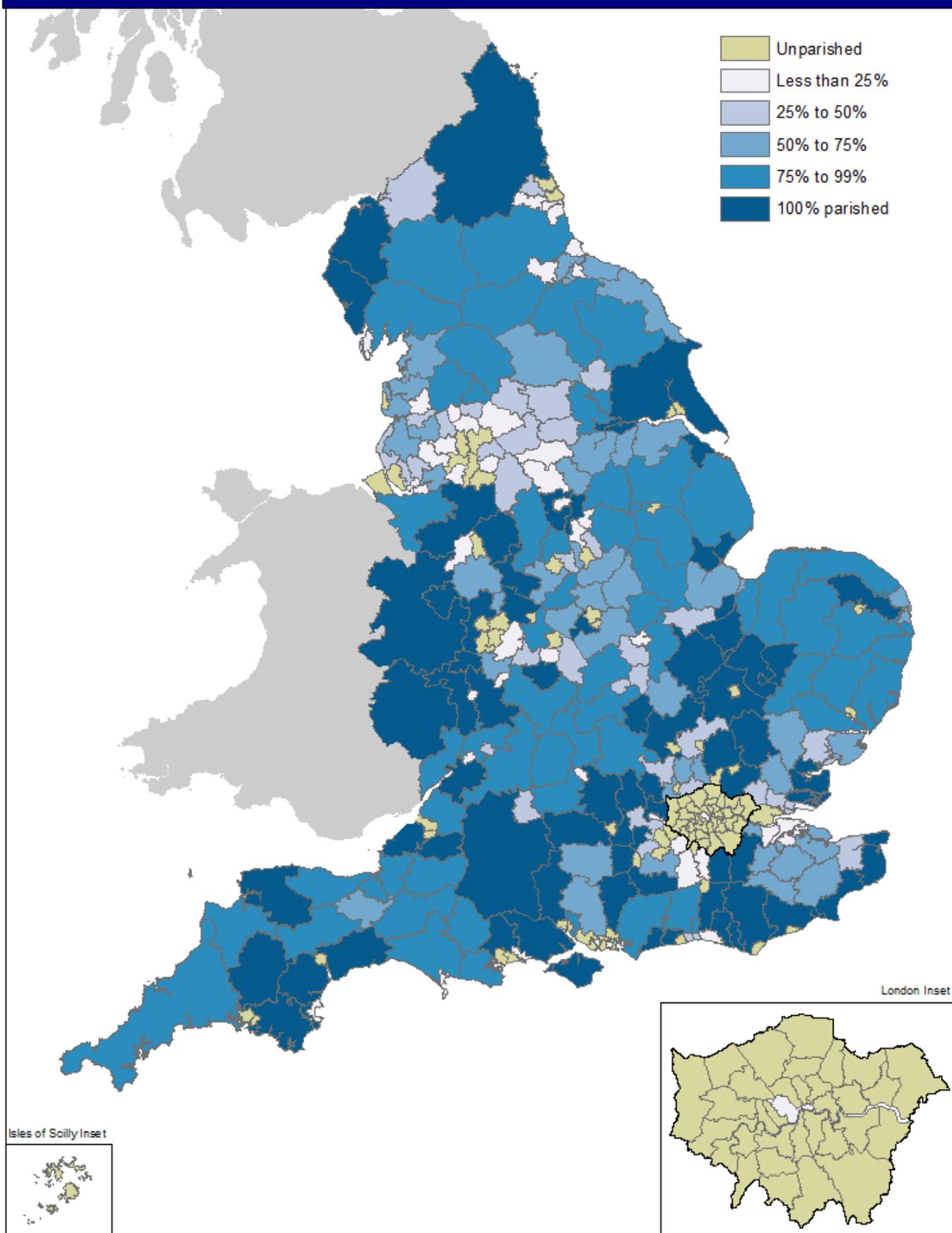
- In a third of local authorities, parish precepts were less than 5% of the total council tax bill, the lowest being 0.005%.
- Parish precepts were more than 50% of the total council tax bill for seven local authorities, the highest being 52%.



**Map 1** on the next page shows the proportion of each local authority's council tax base which pays a parish precept in 2015-16.

- 242 (74%) of the 326 billing authorities in England have one or more parishes
- Of the 242 local authorities which contain a parish, the parish tax base covers the entire council tax base in 67 local authorities (27.7%)
- The parish tax base covers less than 50% of the total tax base in 77 out of 242 local authorities (23.4%)
- The lowest percentage of total council tax base paying a parish precept is 0.6%
- Metropolitan districts tend to have few or no parishes, whereas shire districts have the majority of parishes.

**Map 1: Percentage of council tax base which pays a parish precept, 2015-16**



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**Data Sources:**  
OS Boundary Line  
CTR1

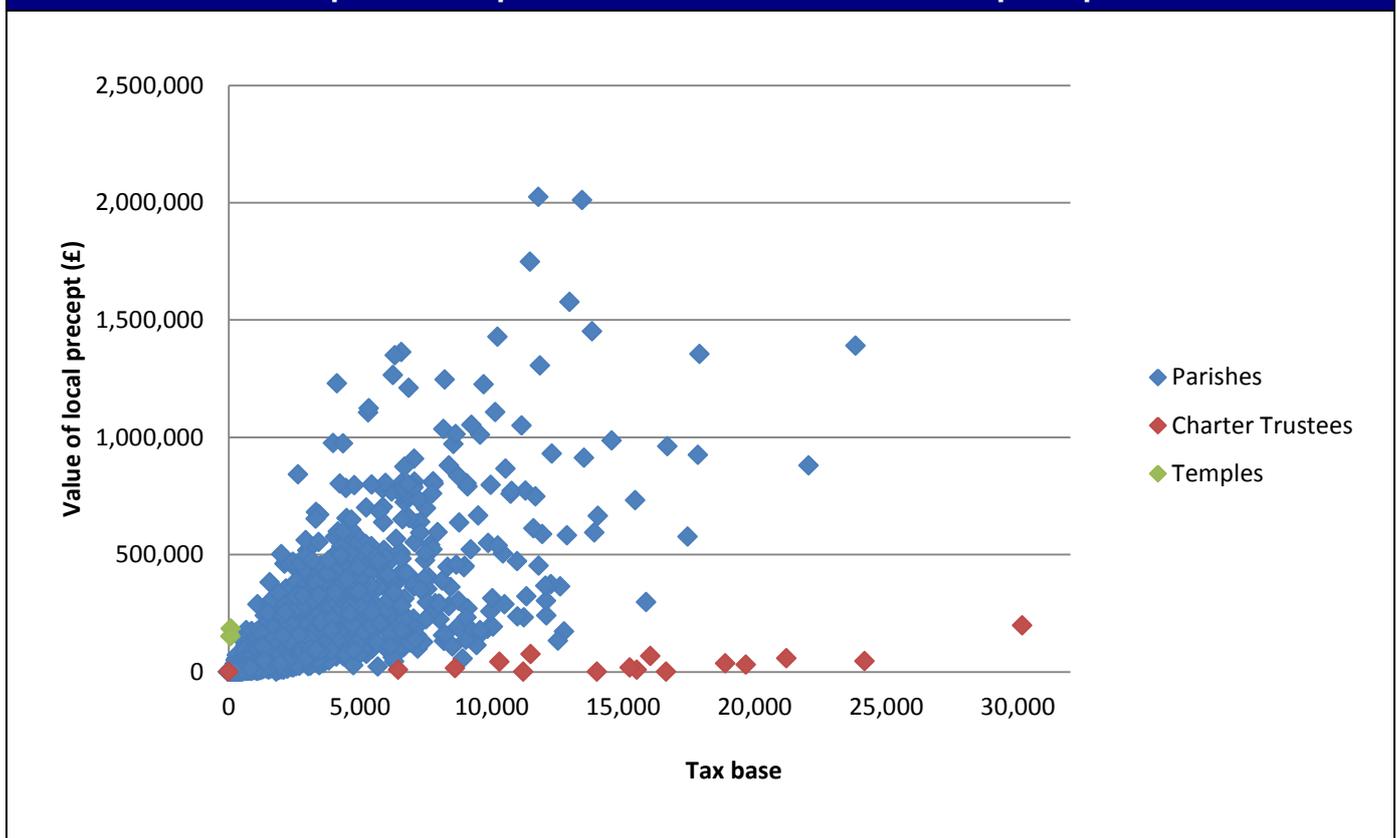
## 4. Variations between parishes

The smallest parish to charge a parish precept in 2015-16 has a tax base of less than two whilst the largest has a tax base of just over 30,000. The value of individual parish precepts also varies considerably from just £17 to over £2 million.

**Chart D** shows the correlation between these two characteristics.

- Parishes with a small tax base tend to charge a small local precept.
- Charter Trustees all charge a small precept relative to their size as they deliver fewer services compared to civil parishes.
- Temples collect a large precept relative to their size as they exercise a number of local authority functions. See the **Definitions** section for more detail.

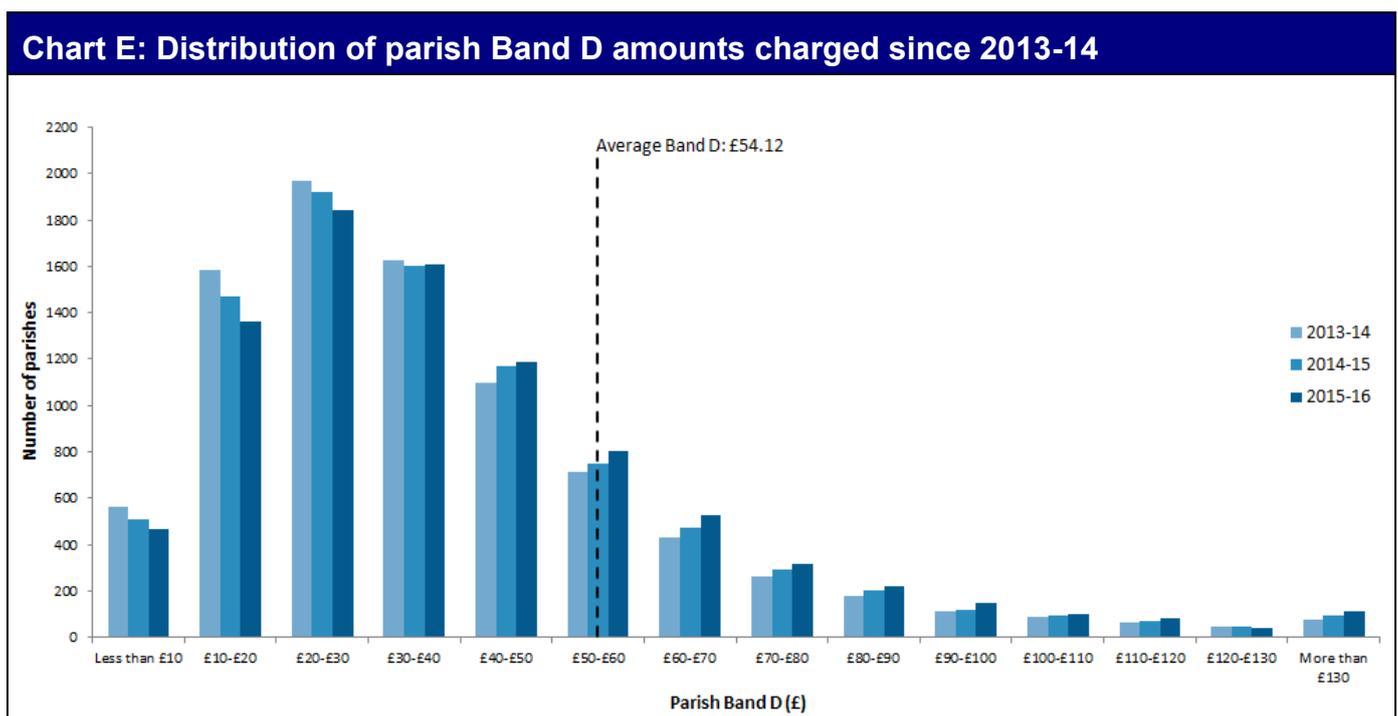
**Chart D: Relationship between parish tax base and size of local precept**



With localisation of council tax support, funding is given to parishes by their billing authorities. It is therefore possible for a parish to have a negative precept as their grant over compensates for the amount of council tax they need to raise, as is the case with one parish which has been excluded from this graph. Localised council tax support has reduced the overall council tax requirement and the local parish precept compared to earlier years.

**Chart E** shows the distribution of the different levels of Band D council tax charged by parishes since 2013-14.

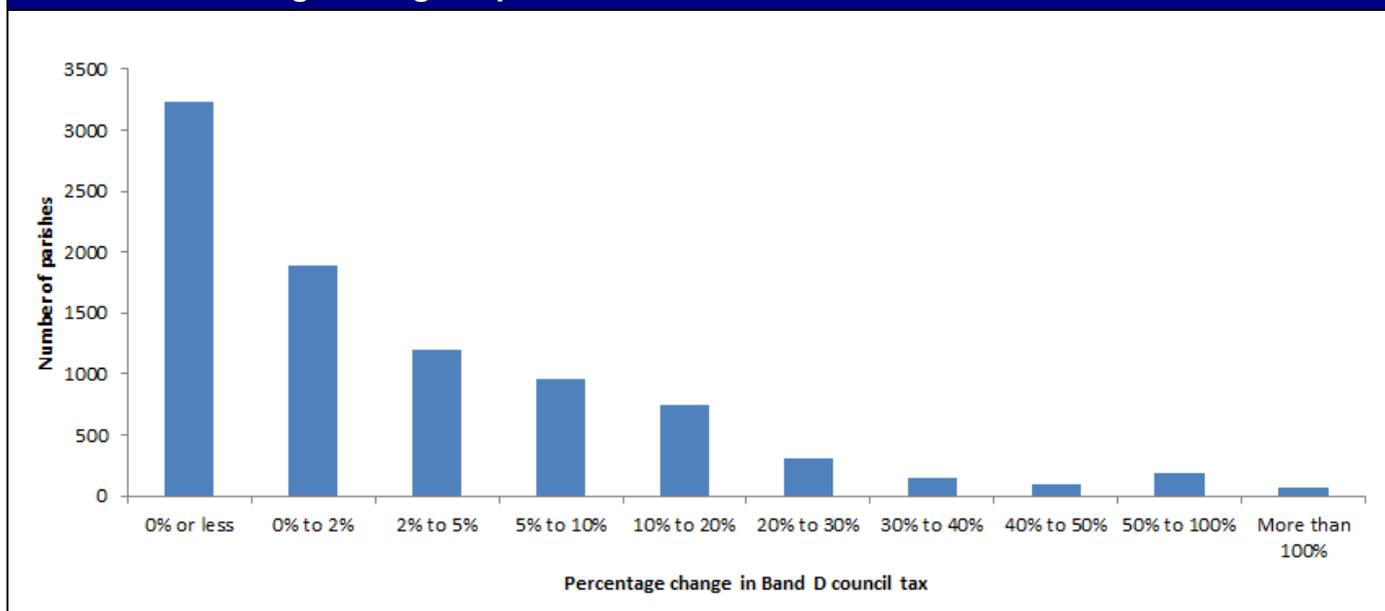
- The most common Band D amount added to bills since 2013-14 is between £20 and £30.
- Over three-quarters of parishes (78%) in 2015-16 charge a Band D council tax that is less than the average Band D council tax of £54.12.
- In 2015-16, 466 parishes (5%) had a Band D council tax of £10 or less, the lowest being 0.01p
- In 2015-16, 335 parishes (4%) had a Band D council tax greater than £100, the largest (excluding the Temples) being £318.94
- The graph shows a year on year fall in the number of parishes charging a Band D council tax below £30 and an increase in the number of parishes charging a Band D council tax above £50. This has resulted in the year on year increase in average Band D council tax from £50.23 in 2013-14, to £52.37 in 2014-15, to £54.12 in 2015-16.



**Chart F** shows the percentage change in Band D council tax between 2014-15 to 2015-16. Parishes which did not exist last year, or have changed from non-precepting to precepting, will by definition have a 100% increase in Band D council tax.

- In 2015-16, of the total 8,810 precepting parishes, 3232 parishes (36.7%) had a freeze or decrease in their parish Band D council tax.
- In 2015-16, of the total 8,810 precepting parishes, 1,888 parishes (21.4%) had an increase between 0% to 2% in their parish Band D council tax. This means 58.1% of parishes had a Band D council tax increase of 2% or less.
- In 2015-16, of the total 8,810 precepting parishes, 62 parishes (0.001%) more than doubled their Band D council tax.

**Chart F: Percentage change in parish Band D council tax between 2014-15 to 2015-16**



**Chart G** shows the cash value of the changes in Band D council tax from 2014-15 to 2015-16.

- Over a third of parishes (36.7%) had a freeze or a reduction in their Band D council tax, the biggest reduction being £69.74
- Just over a quarter of parishes (2,309) had an increase of less than £1
- 2,489 parishes (28.2%) had an increase in Band D council tax above the England average of £1.75, the largest increase being £229.38

**Chart G: Cash change in parish Band D council tax between 2014-15 to 2015-16**



# Accompanying table

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

Table 3: Council tax statistics for town and parish councils: 2015-16 England

Related DCLG statistical releases are available at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

## 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. 24 2014*. This is accessible at:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>

### **Aggregate of local precepts**

This is the total amount collected by billing authorities on behalf of parishes 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 and will not represent the actual amount paid towards individual parishes or charter trustees.

### **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 or exemptions. 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 properties 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 that are empowered to set and collect council taxes, and manage the collection fund, on behalf of itself and the major and local precepting authorities in their area. In England, metropolitan authorities, shire district councils, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities.

### **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.

## **Civil parish**

An English civil 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. They are known collectively with charter trustees and Temples as local precepting authorities.

## **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.

Budget requirement (BR) forms were the predecessor to the current CTR forms, they were superseded in 2012-13.

**Localisation of council tax support** – From 1 April 2013 council tax benefit, the means of helping people on low incomes meet their council tax obligations, was replaced by new localised support schemes. This means that, at least for working age people, local councils are now free to design almost any scheme they wish to provide help with council tax.

The main points of the new scheme are:

- Help with council tax becomes the responsibility of the local authority
- The amount provided by central government to local authorities for the new system is approximately 10% less than previous expenditure on council tax benefit
- Support for pensioners will not be affected and local scheme rules will only apply to working age people, meaning that the burden of any expenditure savings will fall entirely on working age claimants

Local authorities and local policing bodies in England in 2014-15 will receive £3.7bn toward the costs of local council tax support schemes. The funding is being provided as part of the business rates retention system and reduces the council tax requirement of local authorities. Prior to 2013-14, local authorities were given a grant by the Department for Works and Pensions (DWP) to cover the cost of council tax benefit in their area.

The main impact on the data is that if a local authority chooses to provide full or partial council tax support both the council tax requirement and council tax base will be reduced accordingly. This is different to the treatment before 2013-14 when council tax benefit recipients were included in the calculations. This produces a discontinuity between the aggregate of local precepts and the tax base between 2012-13 and the following years.

### **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. Civil parish / town / neighbourhood councils, chairmen of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples. These local precepting authorities can make a precept on the billing authority's general fund.

### **Parish**

The term parish used in this release means all local precepting authorities, including civil parishes, charter trustees and the Temples of London, whether they set a precept or not.

### **Parish precept / Local precept**

Parishes can raise a precept on the principal council (the billing authority). For the majority of parishes this is their main source of income. The level of the precept is set at their discretion and is raised to finance its net expenditure.

### **Tax base**

This is the number of Band D equivalent properties in a local authority area. To calculate the tax base for an area, the number of properties 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

## 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 information in this release is derived from the local precepting authorities section (lines 16, 17 and 18) submitted by all 326 billing authorities in England; and the individual local data section (lines 1, 2, 3 and 4) of the Council Tax Requirement (CTR1) forms submitted by 242 billing authorities that have parishes. The data are as reported by local authorities, and have been subjected to rigorous validation processes.

Data on the number and tax base on individual parishes were collected for the third time this year for 2015-16. Data previously published on the council tax levels set by parishes can be accessed here: <https://www.gov.uk/government/publications/parishes-and-other-local-precepting-authorities-in-england-2014-to-2015>

## 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 third time data on local precepting authorities has been collected and published by DCLG.

There can be large variations in individual parish precepts when comparing between years. This is because the responsibilities and expenses of a parish can vary significantly from year to year.

Precept and tax base figures for local authorities in Table 3 of this release may not match exactly figures stated in the *Council tax levels set by local authorities in England – 2015-16 (Revised)* release due to rounding.

## 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.

## 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>
2. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics* which are available electronically in PDF format via the Department's web site: <https://www.gov.uk/government/collections/local-government-finance-statistics-england>

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Information on Official Statistics is available via the UK Statistics Authority website: [www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

Information about statistics at DCLG is available via the Department's website: [www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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