



# Statistical Release

20 April 2011

## PARISHES AND CHARTER TRUSTEES IN ENGLAND – 2011-12

- In England in 2011-12 there are 9,946 parishes, 17 charter trustees and 2 Temples of London. This gives a total of 9965 local precepting authorities.
- Of the 9,963 parishes and charter trustees in England, 9,187 are charging a non-zero precept in 2011-12, an increase of 0.5% over the previous year.
- The average Band D parish precept in England in 2011-12 is £45.88. This is an increase of 2.1% over 2010-11.

This release provides information on local precepting authorities in England for the financial year 2011-12 and revised figures for 2010-11. The revisions to 2010-11 arise from a number of authorities recounting and reviewing the guidance for counting parishes. This information is derived from the local precepting authorities section (lines 23, 24 and 25) and line 4 of the Budget Requirement (BR1) forms submitted by all 326 billing authorities in England. This is the second year for which the section on local precepting authorities has been included on the form. The release has been compiled by the Local Government Finance - Data Collection, Analysis and Accountancy division of the Department for Communities and Local Government.

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## Parishes and Charter Trustees in England 2011-12

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## Parishes and Charter Trustees in England 2011-12

1. There are over 11,000 civil parishes in England. Of these 9,946 are represented by bodies which may raise precepts. In this release parish refers to a parish represented by such a body. 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. In a handful of cases parishes, such as Wells, have been granted city status and the parish council may call itself a city council. Parishes represent the most local level of Government in England - the third tier of local government.
2. 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 17 such bodies in England.
3. Parishes and charter trustees (together with the two Temples of London as described below) 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. This precept, known as the parish precept, is included in the council tax of the billing authority of which they are a constituent.
4. Parishes vary widely in the populations they represent and the functions they perform. They can represent populations from less than 100 to tens of thousands of people, with budgets ranging from very modest amounts to over £1 million. The role they play also varies widely. Some play a very modest and local role, but others are more active, with a role similar to that of a smaller district council. Typically parish responsibilities include village halls, war memorials, cemeteries, allotments, open spaces, leisure facilities, playgrounds, maintenance of public footpaths and cultural projects.
5. Parishes do not exist across the whole of England. Some areas are un-parished, including the whole of London where parishes were abolished in the London Government Act of 1963. However, since the Local Government and Public Involvement in Health Act 2007 there is the power to set up new local councils, including in London.
6. 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 as they perform the functions within their area that are performed by the City of London authority ("the City") in the rest of London. In exchange for performing these functions the City pays the Temples an annual precept apportioned from the council tax raised by the City. Due to this unique arrangement the temples of London have been excluded from all calculations unless otherwise stated.
7. Further information is provided in the **Terminology used in this release** section of this release.
8. **Table 1** shows the total number of local precepting authorities in England, as well as the combined tax base of the areas covered by them.

- In England in 2011-12 there are 9,946 parishes, 17 charter trustees and 2 Temples of London. This gives a total of 9,965 local precepting authorities.
- Of the 9,963 parishes and charter trustees, 9,187 have set a non-zero precept in 2011-12.
- The number of parishes and charter trustees charging non-zero precepts in 2011-12 is 52 more than in 2010-11.
- The parishes and charter trustees setting non-zero precepts cover a tax base of 8.0 million Band D equivalent properties an increase of 0.8% over the previous year.

**Table 1: Local precepting authorities in England 2010-11 and 2011-12**

		Year		% change
		2010-11(R)	2011-12	
Parishes	Number	9,928	9,946	0.2
	<i>Tax base (thousands)</i>	<i>7,902.6</i>	<i>7,941.2</i>	0.5
Charter trustees	Number	17	17	0.0
	<i>Tax base (thousands)</i>	<i>317.8</i>	<i>319.9</i>	0.7
<b>Total</b>	<b>Number</b>	<b>9,945</b>	<b>9,963</b>	0.2
	<b><i>Tax base (thousands)</i></b>	<b><i>8,220.4</i></b>	<b><i>8,261.1</i></b>	0.5
<b>of which: setting their own precept</b>	Number	9,135	9,187	0.6
	<i>Tax base (thousands)</i>	<i>7,933.2</i>	<i>8,000.3</i>	0.8
Temples of London	Number	2	2	0.0
	<i>Tax base (thousandss)</i>	<i>0.1</i>	<i>0.1</i>	-0.1

9. **Table 2** gives a breakdown of the number and tax base of parishes and charter trustees by Region

- The number of parishes and charter trustees outside London varies from 333 in the North East to 1,837 in the South West.
- The tax base covered by parishes and charter trustees outside London varies from 33% of the total in the North West to 70% of the total in the South West.
- The tax base covered by parishes and charter trustees represents 45% of the total tax base for England, or 54% of the total tax base outside London.

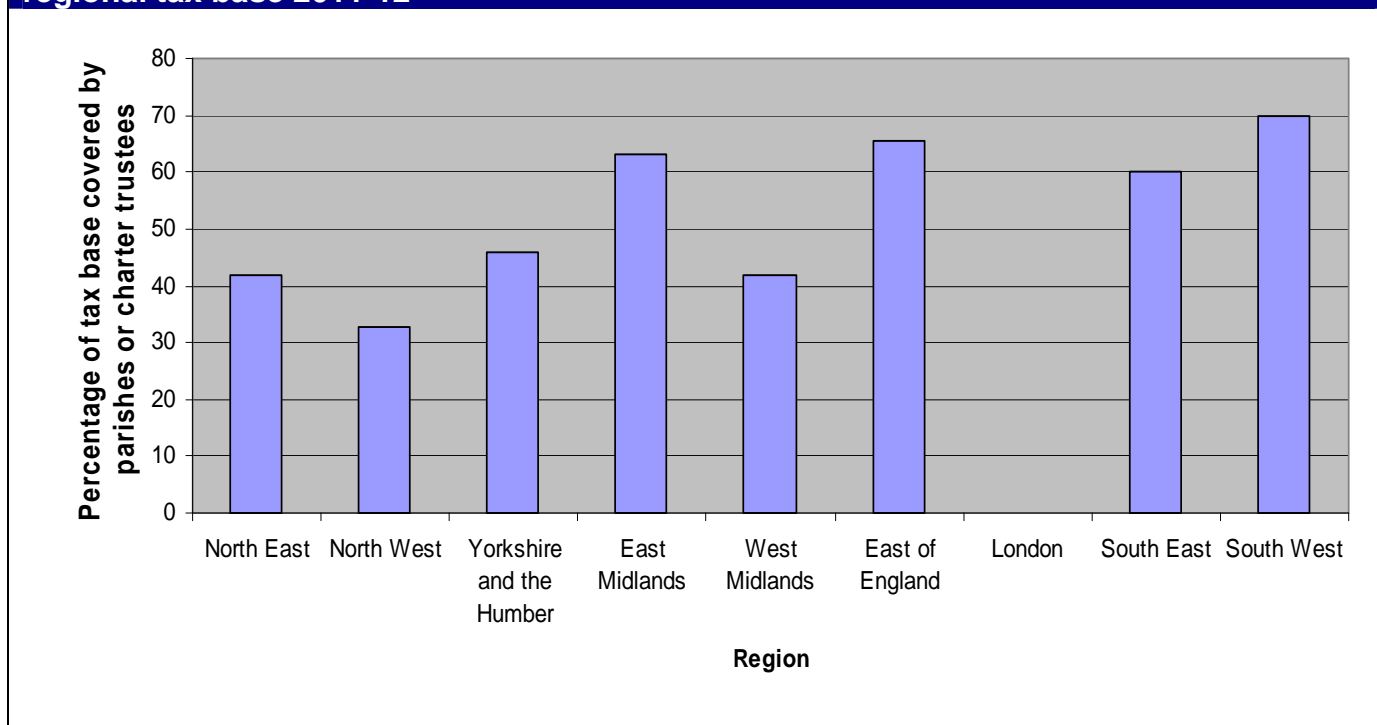
**Table 2: Number, tax base and coverage of local precepting authorities by region 2011-12 <sup>(a)</sup>**

	Number	Tax base (thousands)	Regional total tax base (thousands)	Parish tax base % of total
<b>England</b>	<b>9,963</b>	<b>8,261.1</b>	<b>18377.6</b>	<b>45</b>
North East	333	334.5	796.1	42
North West	755	739.0	2246.8	33
Yorkshire and the Humber	1,111	756.5	1653.6	46
East Midlands	1,560	917.1	1452.3	63
West Midlands	967	757.7	1803.7	42
East of England	1,804	1,397.8	2134.3	65
London	0	0.0	3021.7	0
South East	1,596	2,000.5	3323.5	60
South West	1,837	1,358.0	1945.6	70

(a) Excludes the temples of London

10. **Chart A** Shows the percentage of the total tax base covered by parishes and charter trustees by region.

**Chart A: Tax base of local precepting authorities, by region, as a percentage of the total regional tax base 2011-12**



11. **Table 3** gives the tax base and average parish precept per Band D property within the area of a parish or charter trustee that is charging a non-zero precept in 2010-11 and 2011-12.

- The average Band D parish precept in England for 2011-12 is £45.88. This is an increase of 2.1% from 2010-11.
- The average Band D parish precept in each region outside London for 2011-12 varies from £25.10 in the North West to £57.97 in the North East.
- The change in parish precepts varies from an increase of 6.7% in the North East to a reduction of 1.0% in the East Midlands
- The aggregate of local precepts (excluding City of London), at £367m, represents 1.4% of the total council tax requirement for England of £26.5bn.

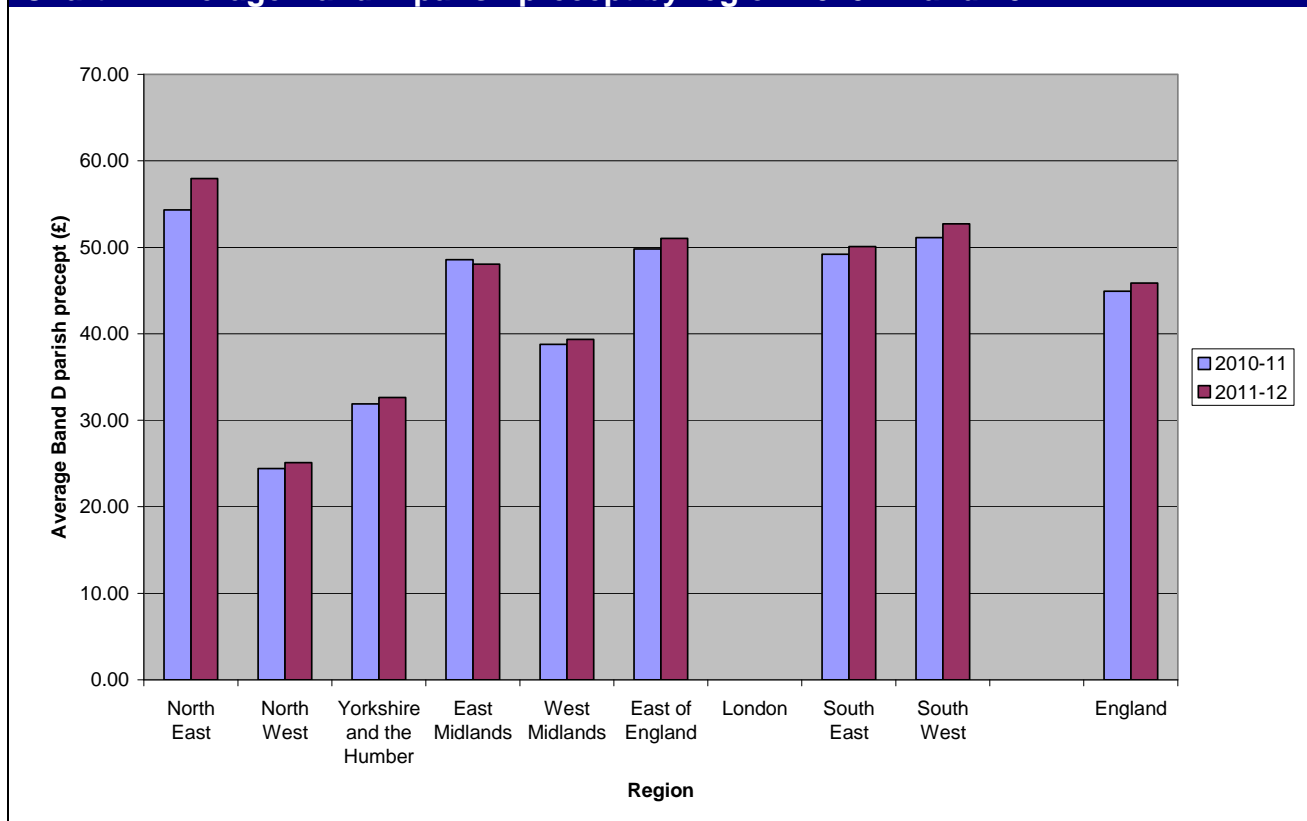
**Table 3: Average Band D parish precept by region 2010-11 and 2011-12 <sup>(a)</sup>**

Parishes and charter trustees charging a non-zero precept

	Total Number		Tax base (thousands)		Aggregate of Local Precepts (b) (£'000)		Average parish precept per Band D (£)		
	2010-11(R)	2011-12	2010-11(R)	2011-12	2010-11(R)	2011-12	2010-11(R)	2011-12	% Change
	<b>England</b>	<b>9,135</b>	<b>9,187</b>	<b>7,933.2</b>	<b>8,000.3</b>	<b>356,452</b>	<b>367,060</b>	<b>44.93</b>	<b>45.88</b>
North East	305	304	311.7	305.0	16,935	17,684	54.33	57.97	6.7
North West	707	724	727.5	734.4	17,771	18,437	24.43	25.10	2.8
Yorkshire & the Humber	947	958	726.5	728.3	23,176	23,766	31.90	32.63	2.3
East Midlands	1,350	1,365	809.8	835.1	39,329	40,140	48.56	48.07	-1.0
West Midlands	921	924	750.3	755.7	29,099	29,742	38.78	39.36	1.5
East of England	1,695	1,695	1,312.7	1,324.5	65,400	67,588	49.82	51.03	2.4
London	0	0	0.0	0.0	0	0	-	-	-
South East	1,492	1,494	1,956.5	1,969.1	96,302	98,625	49.22	50.09	1.8
South West	1,718	1,723	1,338.1	1,348.2	68,440	71,078	51.15	52.72	3.1

12. **Chart B** shows the average parish precept by region for 2010-11 and 2011-12

**Chart B: Average Band D parish precept by region 2010-11 and 2011-12**



**13. Table 4** gives the tax base and average Band D parish precept by class of authority

- Most parishes are in shire districts.
- The greatest increase in parish precept is for unitary authorities with an average Band D parish precept increasing 2.9% from 2010-11 to 2011-12

**Table 4: Parish precepts by class of authority 2010-11 and 2011-12 <sup>(a)</sup>**

	Parishes and charter trustees charging a non-zero precepts								
	Total Number		Tax base (thousands)		Aggregate of Local Precepts (b) (£'000)		Average parish precept per Band D (£)		
	2010-11(R)	2011-12	2010-11(R)	2011-12	2010-11(R)	2011-12	2010-11(R)	2011-12	% Change
<b>England</b>	<b>9,135</b>	<b>9,187</b>	<b>7,933.2</b>	<b>8,000.3</b>	<b>356,452</b>	<b>367,060</b>	<b>44.93</b>	<b>45.88</b>	<b>2.1</b>
London	0	0	0.0	0.0	0	0	-	-	-
Metroplitan Areas	232	230	461.2	459.0	15,058	15,198	32.65	33.11	1.4
Unitary Authorities	2,112	2,120	2,204.3	2,216.8	105,779	109,502	47.99	49.40	2.9
Shire Districts	6,791	6,837	5,267.7	5,324.5	235,616	242,360	44.73	45.52	1.8

(a) Excludes the Temples of London

(b) This is the total amount collected by the constituent billing authorities on behalf of parishes and charter trustees.

14. Historical information on the estimated national average parish precept per Band D property is provided in *Annex A3 of Local Government Financial Statistics England No.20 2010*. This publication can be viewed at <http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>

### **Additional table**

There is one additional table containing data for all authorities that, owing to its size, is not included in the printed version of this release. It is available on the Department's website and can be found at:

<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/>

Below is a brief description of the data contained in the table:

- **Table 5** compiles the data reported by local authorities alongside a calculation of the average Band D parish precept paid by those within the area of a parish or charter trustee that has set a non-zero precept. The data are taken from the Budget Requirement (BR1) forms supplied by local authorities in England to the Department for Communities and Local Government in March 2011. Totals are also shown for England and by region.
- Table 5 shows that average band D parish precepts by local authority range from £5.09 in Middlesbrough to £102.39 in Durham.

### **Terminology used in this release**

A list of terms relating to local government finance is given in the glossary at Annex G to *Local Government Financial Statistics England No. 20 2010*. This is accessible at <http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>.

The terms most relevant to this release are defined below:

**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.



**Billing authorities** - Billing authorities are the 326 authorities (354 before 1 April 2009) that are empowered to set and collect council taxes, and manage a collection fund, on behalf of themselves and other local authorities in their area. In England, district councils (metropolitan and shire), 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** - A return completed by all billing and precepting authorities in England giving details of how their council tax requirement is calculated and what council tax a Band D two-adult dwelling should pay.

BR1 forms are completed by billing authorities, BR2 forms by major precepting authorities and the BR3 form is completed by the Greater London Authority. The 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 calculated based on the council tax band assigned to the dwelling. 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.

**Local precepting authority** – parish / town councils, chairmen of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples. These local authorities 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 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). This is the main source of a parish council's income and the level of the precept is at the discretion of the parish. Parishes and charter trustees are local precepting authorities.

**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 council tax base as defined by the 1992 Local Government Finance Act and is the number of Band D equivalent dwellings in a local authority's area. To calculate the tax base for an area, the number of dwellings in each council tax band is reduced to take account of any discounts and exemptions, such as for second homes. 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. For example, as the ratio for Band H is 18/9, the number of Band D equivalent dwellings in Band H is twice the number of actual dwellings (after exemptions). An adjustment is then made for the collection rate to give the final tax base.

**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.

### **Data quality**

The information in this release is based on data returned to the Department for Communities and Local Government by English local authorities on the budget requirement (BR1) forms.

The data on the BR1 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 parishes and charter trustees were collected from billing authorities for the first time in March 2010, as part of the Budget Requirement (BR1) forms. 2011-12 is the second year for which this data has been collected.

The numbers provided by billing authorities have been subjected to rigorous quality assurance checks which are outlined in more detail in the **Data quality** section of this release. These checks indicate that all billing authorities have provided information of an acceptable standard. This is the second time this information is being published in this format.

The 2010-11 data in this release differs from that in the parishes and charter trustees in England 2010-11 release due to a number of authorities revising their parish numbers for 2010-11.

Further information on council tax levels in England can be found in the 2011-12 Council Tax Levels in England release at:

[www.communities.gov.uk/publications/corporate/statistics/counciltax201112](http://www.communities.gov.uk/publications/corporate/statistics/counciltax201112)

Figures are subjected to rigorous validation tests 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.

### **Uses made of the data**

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

### **Background Notes**

1. For press inquiries about this Statistical Release please contact the Local Government press desk on 0303 444 0444 or email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk).
2. For other inquiries please telephone John Farrar on 0303 444 2116 or email [br.statistics@communities.gsi.gov.uk](mailto:br.statistics@communities.gsi.gov.uk).
3. Further information is also available on the Department's website at [www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/](http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/)

Information on council tax levels can be found at <http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/rates/>

Information on council tax collection rates can be found at [www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/collectionrates/](http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/counciltax/collectionrates/) .

4. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics England No.20 2010* which is available in hard copy from Cambertown Limited at [product@communities.gsi.gov.uk](mailto:product@communities.gsi.gov.uk) (Tel: 0300 123 1124) and electronically in PDF format via the Department's web site: [www.communities.gov.uk/publications/corporate/statistics/financialstatistics2010](http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics2010)

#### **Symbols and conventions used in this release**

–	=	not relevant
0	=	zero or negligible
(R)	=	These figures have been revised from the previous release in light of new data received from authorities.

#### **Rounding**

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

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