



The Local Government Finance Report (England) 2023-24

Presented to the House of Commons
pursuant to paragraph 5 of Schedule 7B to
the Local Government Finance Act 1988

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1. Introduction

- 1.1. This Report is made by the Secretary of State for Levelling Up, Housing and Communities (“the Secretary of State”), and laid before the House of Commons, in accordance with paragraph 5 of Schedule 7B to the Local Government Finance Act 1988 (“the 1988 Act”)¹. It applies in relation to England only.
- 1.2. The Report sets out the Secretary of State's determination, made under paragraph 4 of Schedule 7B to the 1988 Act, of the percentage of a billing authority's² non-domestic rating income that is to be that authority's central share and the percentage that is to be that authority's local share for each billing authority in England for the financial year 2023/2024.
- 1.3. The Report sets out the Secretary of State's determination to pay revenue support grant (“Revenue Support Grant”), the total amount of the grant, the amount of the grant he proposes to pay to receiving authorities³, and the amount of the grant (if any) he proposes to pay to the specified body⁴, for the financial year 2023/2024 in accordance with section 78 of the 1988 Act⁵.
- 1.4. The Report specifies the basis on which the Secretary of State proposes to distribute the amount of Revenue Support Grant to be paid for the financial year 2023/2024 among receiving authorities under Part 5 of the 1988 Act.
- 1.5. Before making the determination under section 78 of the 1988 Act, the Secretary of State consulted representatives of local government and all local authorities and obtained the Treasury's consent⁶. Before making this Report the Secretary of State also notified such representatives of the general nature of the basis of calculation of the distribution of Revenue Support Grant⁷ and of the general nature of the basis of calculation of tariff and top-up payments⁸ (as referred to in paragraph **1.6**).
- 1.6. The Report sets out the basis on which the Secretary of State proposes to calculate authorities' Baseline Funding Level as well as which authorities are to receive payments (referred to in this Report as “top-up” payments) and which authorities are

¹ Schedule 7B was inserted by Schedule 1 to the Local Government Finance Act 2012 (“the 2012 Act”).

² Each of the following is a billing authority pursuant to section 1(2) of the Local Government Finance Act 1992 (“the 1992 Act”):

- (i) A district council,
- (ii) A London borough council,
- (iii) The Common Council of the City of London,
- (iv) The Council of the Isles of Scilly

³ Receiving authorities are billing authorities and major precepting authorities (see section 76(2) of the 1988 Act). For the definition of “major precepting authority” see section 39(1) of the 1992 Act.

⁴ Defined in section 76(4) of the 1988 Act.

⁵ Section 78 was amended by paragraph 9 of Schedule 10 to the 1992 Act, by paragraph 15 of Schedule 7 to the Local Government Act 2003 and by paragraph 2 of Schedule 2 to the 2012 Act.

⁶ See section 78(5) of the 1988 Act.

⁷ See section 78A(3) of the 1988 Act. This section was inserted by paragraph 10 of Schedule 10 to the 1992 Act and amended by paragraph 15 of Schedule 7 to the Local Government Act 2003 and paragraph 3 of Schedule 2 to the 2012 Act.

⁸ Pursuant to paragraph 12(2) of Schedule 7B to the 1988 Act.

to make payments (referred to in this Report as “tariff” payments) and the amount of such payments, under Part 5 of Schedule 7B to the 1988 Act.

- 1.7. The report lists the pools of authorities that the Secretary of State has designated for the financial year 2023/2024 in accordance with Part 9 of Schedule 7B of the 1988 Act.
- 1.8. The report references the Key Information Tables as published in 2022/2023. These were calculated in accordance with the Local Government Finance Report (England) 2022/2023⁹. For an authority with increased Business Rates Retention arrangements in 2022/2023¹⁰, their Baseline Funding Level or Revenue Support Grant under 50% Business Rates Retention is in the 2022/2023 Supporting table for authorities with increased business rates retention arrangements¹¹. For all other authorities see the 2022/2023 Key information for local authorities¹². Hard copies may be obtained on request by writing to:

Local Government Finance Settlement Team
Department for Levelling Up, Housing and Communities
2nd floor, Fry Building
2 Marsham Street
London
SW1P 4DF

⁹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1056182/LGFR_2022-23.pdf

¹⁰ See Annex C of the Local Government Finance Report (England) 2022/2023 for a list of authorities with increased Business Rates Retention arrangements for 2022/2023.

¹¹ <https://www.gov.uk/government/publications/authorities-with-increased-business-rates-retention-arrangements-final-local-government-finance-settlement-2022-to-2023>

¹² <https://www.gov.uk/government/publications/key-information-for-local-authorities-final-local-government-finance-settlement-2022-to-2023>

2. Central and local share

- 2.1. Pursuant to paragraph 4 of Schedule 7B to the 1988 Act, the Secretary of State determines that in relation to each billing authority in England that is not an authority with increased Business Rates Retention arrangements as part of a devolution deal, a London borough council or the Common Council of the City of London:
 - its central share for 2023/2024 will be 50%;
 - its local share for 2023/2024 will be 50%.

- 2.2. For an authority with increased Business Rates Retention arrangements as part of a devolution deal (as referred to in **Annex C**) that is a billing authority:
 - its central share for 2023/2024 will be 0%;
 - its local share for 2023/2024 will be 100%.

- 2.3. For a London borough council and the Common Council of the City of London:
 - its central share for 2023/2024 will be 33%;
 - its local share for 2023/2024 will be 67%.

3. Revenue Support Grant

- 3.1. Pursuant to section 78(3)(a) of the 1988 Act, the Secretary of State determines that the amount of Revenue Support Grant for the financial year 2023/2024 is £1,905,423,133¹³.
- 3.2. Pursuant to section 78(3)(aa) of the 1988 Act, the Secretary of State will pay grant to receiving authorities.
- 3.3. Pursuant to section 78(3)(b) of the 1988 Act, the Secretary of State determines that the amount of the grant to be paid to receiving authorities is £1,905,423,133. A receiving authority is any billing authority or major precepting authority¹⁴.
- 3.4. The amount of the Revenue Support Grant that is to be distributed to local policing bodies¹⁵ outside London for police services is zero. Funding with respect to policing will be provided to all local policing bodies under section 46(3) of the Police Act 1996 through the Police Grant Report (England and Wales) 2023/2024.
- 3.5. The amount of the Revenue Support Grant that is to be distributed to Mayoral Combined Authorities¹⁶ is zero.
- 3.6. Pursuant to section 78(3)(ba) of the 1988 Act, the Secretary of State will not pay any Revenue Support Grant to the specified body¹⁷ the Improvement and Development Agency for Local Government (IDeA).
- 3.7. The amount of the Revenue Support Grant that is to be distributed to authorities with increased Business Rates Retention arrangements is zero. The value of the Revenue Support Grant forgone will be taken into account in setting revised tariffs and top-ups.

¹³ This figure excludes any Revenue Support Grant forgone by authorities with increased Business Rates Retention arrangements for 2023/2024. The total amount of Revenue Support Grant for 2023/2024 that would have been determined under 50% Business Rates Retention is £2,728,549,644.

¹⁴ Each of the following is a major precepting authority as defined in section 39(1) of the 1992 Act:

- (i) a county council which does not have the functions of a district council;
- (ii) police and crime commissioners in England whose police area is listed in Schedule 1 to the Police Act 1996;
- (iii) a metropolitan county fire and rescue authority;
- (iv) a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies (a “combined fire and rescue authority”);
- (v) a fire and rescue authority created by order under section 4A of the Fire and Rescue Services Act 2004 (a “Police and Crime Commissioner fire and rescue authority”);
- (vi) the Greater London Authority;
- (vii) a mayoral combined authority, as defined by section 107A(8) of the Local Democracy, Economic Development and Construction Act 2009.

¹⁵ Local policing bodies comprise the Mayor’s Office for Policing and Crime, police and crime commissioners and the Common Council of the City of London. The Mayor’s Office for Policing and Crime is a functional body of the Greater London Authority (see section 424(1) of the Greater London Authority Act 1999).

¹⁶ Mayoral combined authorities are combined authorities for which provision has been made for there to be a mayor by an Order made under section 107A of the Local Democracy, Economic Development and Construction Act 2009.

¹⁷ Specified bodies are bodies which provide services for local authorities and are specified in regulations made by the Secretary of State under section 76(4) of the 1988 Act. There is currently only one such body.

4. Distribution of Revenue Support Grant

- 4.1. This section specifies the basis on which the Secretary of State will distribute among receiving authorities the amount of Revenue Support Grant which will be paid for the year 2023/2024 under Part 5 of the 1988 Act.
- 4.2. The Secretary of State will first make a specific allocation for the Council of the Isles of Scilly (Part A).
- 4.3. The Secretary of State will secondly distribute the funding to all other receiving authorities apart from authorities with increased Business Rates Retention arrangements. This distribution will ensure a percentage increase in Revenue Support Grant equal to the change in the Consumer Price Index between September 2021 and September 2022 (Part B).

Part A – Council of the Isles of Scilly

- 4.4. From the amount of Revenue Support Grant which the Secretary of State will pay to receiving authorities, the Secretary of State will pay £2,135,121 with respect to the Council of the Isles of Scilly¹⁸.

Part B – Main distribution

Basis of calculation

- 4.5. Services provided by local authorities are divided into five groups reflecting the division of responsibilities for providing services in some non-metropolitan areas: some services are provided predominantly by district councils ('lower-tier services'), others by county councils ('upper-tier services'), and others by fire and rescue authorities ('fire and rescue services'). The fourth group of services covers those services other than policing services and fire and rescue services provided by the Greater London Authority and its functional bodies. The fifth group of services covers the notional policing element of the council tax freeze grant legacy payments included within the Local Government Finance Settlement. **Annex A** lists examples of the services included within each of the first four groups.
- 4.6. The upper-tier element of Revenue Support Grant for 2023/2024 is to support upper-tier services. The upper-tier element is calculated for the following classes of authority:

Non-metropolitan district councils which have the functions of county councils,
County councils,
London borough councils,
Common Council of the City of London,
Metropolitan district councils.

¹⁸ The Council of the Isles of Scilly is treated as a special case due to the size and unique nature of the authority. The amount of Revenue Support Grant for 2023/2024 includes grants rolled in.

4.7. The lower-tier element of Revenue Support Grant for 2023/2024 is to support lower-tier services. The lower-tier element is calculated for the following classes of authority:

County councils which have the functions of district councils,
Metropolitan and non-metropolitan district councils,
London borough councils,
Common Council of the City of London.

4.8. The fire and rescue element of Revenue Support Grant for 2023/2024 is to support fire and rescue services. The fire and rescue element is calculated for the following classes of authority:

County councils which have responsibility for the provision of fire and rescue services,
Greater London Authority,
Metropolitan county fire and rescue authorities,
Combined fire and rescue authorities,
Police and Crime Commissioner fire and rescue authorities.

4.9. The GLA other services element of Revenue Support Grant for 2023/2024 is to support services supplied by the Greater London Authority other than fire and rescue and policing services.

4.10. The London policing element of Revenue Support Grant for 2023/2024 is the notional share for policing services of council tax freeze grant legacy payments to the Common Council of the City of London and the Greater London Authority.

4.11. The Revenue Support Grant for 2023/2024 for each class of authority in paragraphs **4.6, 4.7, 4.8, 4.9** and **4.10** other than the Council of the Isles of Scilly, Somerset Council, Cumberland Council, the Cumbria Commissioner Fire and Rescue Authority, Westmorland and Furness Council and North Yorkshire Council, is the sum of uprated Revenue Support Grant for 2023/2024 for each authority and the grants rolled in for Revenue Support Grant 2023/2024.

The uprated Revenue Support Grant

4.12. The uprated Revenue Support Grant for 2023/2024 is calculated for each authority for each tier level and the 2022/23 new elements as follows:

$$RSG_{22/23} \times (CPI_{Sept\ 2022} / CPI_{Sept\ 2021})$$

where:

$RSG_{22/23}$ is the amount of Revenue Support Grant for the authority in 2022/2023 for the tier under 50% Business Rates Retention, as set out in the final Local Government Finance Settlement 2022/2023 Key Information Tables;

$CPI_{Sept\ 2022}$ is the value of the Office of National Statistics Consumer Price Index in September 2022, which is 123.8;

$CPI_{Sept\ 2021}$ is the value of the Office of National Statistics Consumer Price Index in September 2021, which is 112.4.

4.13. The Revenue Support Grant is calculated for the following classes of authority:

Common Council of the City of London,
London borough councils,
District councils,
County councils,
Greater London Authority,
Metropolitan county fire and rescue authorities,
Combined fire and rescue authorities,
Police and Crime Commissioner fire and rescue authorities.

4.14. For each authority in paragraph 4.13 other than the Council of the Isles of Scilly, Somerset Council, Cumberland Council, the Cumbria Commissioner Fire and Rescue Authority, Westmorland and Furness Council and North Yorkshire Council, the amount of Revenue Support Grant for 2023/2024 is as follows:

$$UT\ RSG_{23/24} + LT\ RSG_{23/24} + FR\ RSG_{23/24} + GLA\ RSG_{23/24} + LP\ RSG_{23/24} + NE\ RSG_{23/24}$$

where:

$UT\ RSG_{23/24}$ is the upper-tier element of Revenue Support Grant for 2023/2024, as set out in paragraph 4.12, if any;

$LT\ RSG_{23/24}$ is the lower-tier element of Revenue Support Grant for 2023/2024, as set out in paragraph 4.12, if any;

$FR\ RSG_{23/24}$ is the fire and rescue element of Revenue Support Grant for 2023/2024, as set out in paragraph 4.12, if any;

$GLA\ RSG_{23/24}$ is the GLA other services element of Revenue Support Grant for 2023/2024, as set out in paragraph 4.12, if any;

$LP\ RSG_{23/24}$ is the London policing element of Revenue Support Grant for 2023/2024, as set out in paragraph 4.12, if any;

$NE\ RSG_{23/24}$ is the 2022/23 'new elements' of Revenue Support Grant for 2023/2024 as set out in the **Local Government Finance Report 2022/2023 paragraph 4.15**¹⁹, if any.

¹⁹ Local Authority allocations of the 'new elements' of RSG for 2022/2023 are published in the 2022/2023 Settlement Funding Assessment calculation model <https://www.gov.uk/government/publications/settlement-funding-assessment-calculation-model-final-local-government-finance-settlement-2022-to-2023>

Cumberland Council

- 4.15. From 1st April 2023, Allerdale, Carlisle, and Copeland District Councils and Cumbria County Council are abolished, and an authority named Cumberland Council is created²⁰.
- 4.16. The amount of Revenue Support Grant for Cumberland Council for 2023/2024 is calculated as follows:

$$RSG_{23/24}^{All\ Cumbria\ LAs} \times RSG\ Factor_{23/24}^{Cumberland}$$

where:

$RSG_{23/24}^{All\ Cumbria\ LAs}$ is the total of what would have been the Revenue Support Grant for Allerdale, Barrow-in-Furness, Carlisle, Copeland, Cumbria, Eden and South Lakeland, if the restructuring mentioned at paragraph **4.15** had not occurred, as set out in paragraph **4.12**, if any;

$RSG\ Factor_{23/24}^{Cumberland}$ is the Revenue Support Grant distribution factor for Cumberland for 2023/2024, which is 0.4938858124.

The Cumbria Commissioner Fire and Rescue Authority

- 4.17. From 1st April 2023, Cumbria County Council is abolished, and an authority named the Cumbria Commissioner Fire and Rescue is created²¹.
- 4.18. The amount of Revenue Support Grant for the Cumbria Commissioner Fire and Rescue Authority for 2023/2024 is calculated as follows:

$$RSG_{23/24}^{All\ Cumbria\ LAs} \times RSG\ Factor_{23/24}^{Cumbria\ Fire}$$

where:

$RSG_{23/24}^{All\ Cumbria\ LAs}$ is the total of what would have been the Revenue Support Grant for Allerdale, Barrow-in-Furness, Carlisle, Copeland, Cumbria, Eden and South Lakeland, if the restructuring mentioned at paragraph **4.17** had not occurred, as set out in paragraph **4.12**, if any;

$RSG\ Factor_{23/24}^{Cumbria\ Fire}$ is the Revenue Support Grant distribution factor for Cumbria Fire for 2023/2024, which is 0.1393675391.

²⁰ The Cumbria (Structural Changes) Order 2022 No 331

²¹ The Police, Fire and Crime Commissioner for Cumbria (Fire and Rescue Authority) Order 2022 No 1230

Westmorland and Furness Council

- 4.19. From 1st April 2023, Barrow-in-Furness, Eden and South Lakeland District Councils and Cumbria County Council are abolished and an authority named Westmorland and Furness Council is created²².
- 4.20. The amount of Revenue Support Grant for Westmorland and Furness Council for 2023/2024 is calculated as follows:

$$RSG_{23/24}^{All\ Cumbria\ LAs} \times RSG\ Factor_{23/24}^{Westmorland\ and\ Furness}$$

where:

$RSG_{23/24}^{All\ Cumbria\ LAs}$ is the total of what would have been the Revenue Support Grant for Allerdale, Barrow-in-Furness, Carlisle, Copeland, Cumbria, Eden and South Lakeland, if the restructuring mentioned at paragraph 4.19 had not occurred, as set out in paragraph 4.12, if any;

$RSG\ Factor_{23/24}^{Westmorland\ and\ Furness}$ is the Revenue Support Grant distribution factor for Westmorland and Furness for 2023/2024, which is 0.3667466485.

Somerset Council

- 4.21. From 1st April 2023, Mendip, Sedgemoor, Somerset West and Taunton, and South Somerset District Councils will be abolished, and Somerset County Council will become Somerset Council with the functions of all those councils²³.
- 4.22. The amount of Revenue Support Grant for Somerset Council for 2023/2024 is calculated as the sum of the Revenue Support Grant amounts which would have been paid to all the authorities mentioned in paragraph 4.21, as calculated in accordance with paragraph 4.12, had the restructuring mentioned in paragraph 4.21 not occurred.

North Yorkshire Council

- 4.23. From 1st April 2023, Craven, Hambleton, Richmondshire, Ryedale and Selby District Councils, Harrogate and Scarborough Borough Councils will be abolished, and North Yorkshire County Council will become North Yorkshire Council with the functions of all those councils²⁴.

²² The Cumbria (Structural Changes) Order 2022 No 331

²³ The Somerset (Structural Changes) Order 2022 No 329

²⁴ The North Yorkshire (Structural Changes) Order 2022 No 328

4.24. The amount of Revenue Support Grant for North Yorkshire Council for 2023/2024 is calculated as the sum of the Revenue Support Grant amounts which would have been paid to all the authorities mentioned in paragraph 4.23, as calculated in accordance with paragraph 4.12, had the restructuring mentioned in paragraph 4.23 no occurred.

Revenue Support Grant – Grants rolled in for 2023/2024

4.25. The grants rolled in for 2023/24 of Revenue Support Grant for 2023/2024 are calculated for each authority²⁵ as follows:

$$\text{Rolled in Grant}_{23/24}^{LA} = \text{LCTS Admin}_{22/23} + \text{FamilyAnnexe}_{22/23} + \text{FoodSafety}_{22/23}$$

where:

Rolled in Grant_{23/24}^{LA} is the total of grants rolled in into each authority's Revenue Support Grant for 2023/24.

LCTS Admin_{22/23} is the Local Council Tax Support Administrative Subsidy 2022/2023 allocation given to Local Authorities in relation to households on low income or universal credit, to assist with reductions in Council Tax payments.

FamilyAnnexe_{22/23} is the 2022/2023 allocation given to Local Authorities to subsidise the council tax exemption given to households with annexes lived in by a family member.

FoodSafety_{22/23} the Food Safety Enforcement grant is the 2022/2023 allocation for Local Authority Burdens regarding the implementation of The Food Information Regulations 2014²⁶.

Final Distribution

4.26. The amount of Revenue Support Grant for 2023/2024 that is to be distributed to receiving authorities is as follows:

- For authorities with increased Business Rates Retention arrangements, zero;
- For all other authorities, the amount calculated in accordance with paragraph 4.11.

²⁵ Allocations for grants rolled in can be found in the Key Information Tables 2023/24, published alongside the Local Government Finance Report 2023/24.

²⁶ Food Information (Amendment)(England) Regulations 2014, amended by SI 2019/1218 and SI 2022/481

5. Distribution of Baseline Funding Level

- 5.1. The Secretary of State will uprate the 2022/2023 Baseline Funding Level for each local authority in every class of authority for each tier level, other than authorities with increased Business Rates Retention arrangements, by the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.
- 5.2. Baseline Funding Level for each authority with increased Business Rates Retention arrangements (see **Annex C**), will consist of their 2022/2023 Baseline Funding Level calculated under 50% Business Rates Retention uprated for 2023/2024, plus the value of the grant(s) that the authority will forgo in 2023/2024.
- 5.3. Services will be divided into the same groups as set out in Section 4 of this document.

Part A – Main distribution

- 5.4. The Baseline Funding Level under 50% Business Rates Retention for each authority for 2023/2024, is calculated for each tier level as follows:

$$BFL_{22/23}^{50\%} \times I_{23/24}$$

where:

$BFL_{22/23}^{50\%}$ is the amount of Baseline Funding Level for the authority in 2022/2023 for the tier under 50% Business Rates Retention, as set out in the final Local Government Finance Settlement 2022/2023 Key Information Tables;

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

- 5.5. The Baseline Funding Level under 50% Business Rates Retention for each authority for 2023/2024 is calculated as follows:

$$UT BFL_{23/24}^{50\%} + LT BFL_{23/24}^{50\%} + FR BFL_{23/24}^{50\%} + GLA BFL_{23/24}^{50\%} + LP BFL_{23/24}^{50\%}$$

where:

$UT BFL_{23/24}^{50\%}$ is the upper-tier element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.4, if any;

$LT BFL_{23/24}^{50\%}$ is the lower-tier element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.4, if any;

$FR BFL_{23/24}^{50\%}$ is the fire and rescue element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.4, if any;

GLA BFL^{50%}_{23/24} is the GLA other services element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.4, if any;

LP BFL^{50%}_{23/24} is the London policing element Baseline Funding Level for 2023/2024, as set out in paragraph 5.4, if any.

5.6. The Baseline Funding Level for the new Cumberland Council for 2023/2024 is calculated as follows:

$$BFL_{23/24}^{All\ Cumbria\ LAs} \times BFL\ Factor_{23/24}^{Cumberland}$$

where:

BFL_{23/24}^{All Cumbria LAs} is the total of what would have been the Baseline Funding Levels for Allerdale, Barrow-in-Furness, Carlisle, Copeland, Cumbria, Eden and South Lakeland if those authorities had not been abolished, as set out in paragraph 5.4, if any;

BFL Factor_{23/24}^{Cumberland} is the Baseline Funding Level distribution factor for Cumberland for 2023/2024, which is 0.5752882411.

5.7. The Baseline Funding Level for the new Cumbria Commissioner Fire and Rescue Authority for 2023/2024 is calculated as follows:

$$BFL_{23/24}^{All\ Cumbria\ LAs} \times BFL\ Factor_{23/24}^{Cumbria\ Fire}$$

where:

BFL_{23/24}^{All Cumbria LAs} is the total of what could have been the Baseline Funding Levels for Allerdale, Barrow-in-Furness, Carlisle, Copeland, Cumbria, Eden and South Lakeland if those authorities had not been abolished, as set out in paragraph 5.4, if any;

BFL Factor_{23/24}^{Cumbria Fire} is the Baseline Funding Level distribution factor for the Cumbria Commissioner Fire and Rescue Authority for 2023/2024, which is 0.0535664534.

5.8. The Baseline Funding Level for the new Westmorland and Furness Council for 2023/2024 is calculated as follows:

$$BFL_{23/24}^{All\ Cumbria\ LAs} \times BFL\ Factor_{23/24}^{Westmorland\ and\ Furness}$$

where:

BFL_{23/24}^{All Cumbria LAs} is the total of what could have been the Baseline Funding Levels for Allerdale, Barrow-in-Furness,

Carlisle, Copeland, Cumbria, Eden and South Lakeland if those authorities had not been abolished, as set out in paragraph 5.4, if any;

BFL Factor <sup>Westmorland and
Furness</sup>_{23/24}

is the Baseline Funding Level distribution factor for Westmorland and Furness for 2023/2024, which is 0.3711453055.

- 5.9. For Somerset Council, the amount of the Baseline Funding Level under 50% business rates retention for 2023/2024 is calculated as the sum of what would have been the Baseline Funding Levels of the authorities mentioned in paragraph 4.21 if the restructuring had not occurred, as calculated in paragraph 5.5.
- 5.10. For North Yorkshire Council, the amount of the Baseline Funding Level under 50% business rates retention for 2023/2024 is calculated as the sum of what would have been the Baseline Funding Levels of the authorities mentioned in paragraph 4.23 if the restructuring had not occurred, as calculated in paragraph 5.5.

Part B – Authorities with increased Business Rates Retention

- 5.11. The authorities with increased Business Rates Retention arrangements for 2023/2024 are set out in **Annex C**.
- 5.12. For authorities with increased Business Rates Retention arrangements, the relevant grants forgone for 2023/2024 at each tier level are detailed in *Table 1*:

*Table 1: Forgone grants for authorities with increased Business Rates Retention arrangements for each tier level for 2023/24.*²⁷²⁸

Authority	RSG	iBCF	PHG	HMCA	HMEA	ITBA	RSDG	TfLIG
Greater Manchester Combined Authority (GMCA)								
Upper-tier				X	X	X		
Fire and Rescue	X							
New elements for 2023/24	X							

²⁷ City and Regional Sustainable Transport Settlement now consolidates four grants for Mayoral Combined Authorities from 2022/23 to 2027/28. Greater Manchester Combined Authority and West of England Combined Authority will continue to forgo all the grants indicated in *Table 1*.

²⁸ New Elements for 2023/24 are set out in Paragraph 4.14

Authority	RSG	iBCF	PHG	HMCA	HMEA	ITBA	RSDG	TfLIG
Grants rolled in for 2023/24	X							
Greater Manchester Combined Authority Area, exc GMCA								
Upper-tier	X		X					
Lower-tier	X							
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							
Liverpool City Region Combined Authority Area								
Upper-tier	X	X						
Lower-tier	X							
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							
West Midlands Combined Authority Area								
Upper-tier	X							
Lower-tier	X							
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							
West of England Combined Authority (WoECA)				X	X	X		
West of England Combined Authority Area, exc WoECA								
Upper-tier	X							
Lower-tier	X							
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							
Cornwall Council								
Upper-tier	X			X	X	X	X	
Lower-tier	X							
Fire and rescue	X							
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							

Authority	RSG	iBCF	PHG	HMCA	HMEA	ITBA	RSDG	TfLIG
Greater London Authority								
Fire and rescue	X							
Other services	X							X
New elements for 2023/24	X							
Grants rolled in for 2023/24	X							

where:

RSG is the *Revenue Support Grant* forgone for the tier, as set out in paragraph 4.12, new elements for 2023/2024, as set out in paragraph 4.14, and grants rolled in for 2023/2024, as set out in paragraph 4.25, if any;

iBCF is the *Improved Better Care Fund* forgone for 2023/2024²⁹;

PHG is the *Public Health Grant* forgone for 2023/2024³⁰;

HMCA is the *Highways Maintenance Capital Allocation* forgone for 2023/2024;

HMEA is the *Highways Maintenance Efficiency Allocation* forgone for 2023/2024;

ITBA is the *Integrated Transport Block Allocation* forgone for 2023/2024;

RSDG is the *Rural Services Delivery Grant* forgone for 2023/2024;

TfLIG is the *Transport for London Investment Grant* forgone for 2023/2024.

5.13. The Baseline Funding Level for 2023/2024 for each authority in **Annex C**, except for West of England Combined Authority, for each tier level is calculated as follows:

$$BFL_{23/24}^{50\%} + \text{Sum Grants for the tier}$$

where:

$BFL_{23/24}^{50\%}$ is the amount of Baseline Funding Level for the authority in 2023/2024 for the tier under 50%

²⁹ <https://www.gov.uk/government/publications/core-spending-power-final-local-government-finance-settlement-2023-to-2024>

³⁰ Public Health Grant allocations for 2023/24 are assumed to be the final 2022/23 allocations as 2023/24 allocations have yet to be confirmed by the Department of Health and Social Care. The Key Information tables will be updated once DHSC confirm final allocations.

Business Rates Retention, as set out in paragraph 5.4, if any;

Sum Grants for the tier is the sum of grants forgone for each authority with increased Business Rates Retention arrangements in 2023/2024 for the tier, as set out in paragraph 5.12, if any.

5.14. The amount of Baseline Funding Level for 2023/2024 for each authority in **Annex C**, except for West of England Combined Authority, is calculated as follows:

$$UT BFL_{23/24}^{Increased} + LT BFL_{23/24}^{Increased} + FR BFL_{23/24}^{Increased} + GLA BFL_{23/24}^{Increased} + LP BFL_{23/24}^{Increased}$$

where:

*UT BFL*_{23/24}^{Increased} is the upper-tier element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.13, if any;

*LT BFL*_{23/24}^{Increased} is the lower-tier element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.13, if any;

*FR BFL*_{23/24}^{Increased} is the fire and rescue element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.13, if any;

*GLA BFL*_{23/24}^{Increased} is the GLA other services element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.13, if any;

*LP BFL*_{23/24}^{Increased} is the London Policing element of Baseline Funding Level for 2023/2024, as set out in paragraph 5.13, if any.

5.15. The amount of Baseline Funding Level for 2023/2024 for the West of England Combined Authority is equal to the sum of the grants forgone for 2023/2024 (*Sum Grants for the tier*) as set out in paragraph 5.12, if any, for Bath and North East Somerset, Bristol and South Gloucestershire.

6. Tariff and top-up amounts

- 6.1. Pursuant to paragraph 12 of Schedule 7B to the 1988 Act, this section specifies the basis on which the Secretary of State intends to calculate –
- which relevant authorities are to make payments (“tariffs”) under Part 5 of Schedule 7B to the 1988 Act;
 - which relevant authorities are to receive payments (“top-ups”) under Part 5 of Schedule 7B to the 1988 Act; and
 - the amount of each such payment.
- 6.2. The Secretary of State intends to calculate the tariffs and top-ups for each local authority as set out below.

Part A – Main distribution

- 6.3. The tariff and top-up amounts under 50% Business Rates Retention for 2023/2024 for all local authorities, will be calculated as follows:

$$(T_{22/23} + J) \times I_{23/24}$$

where:

$T_{22/23}$ is the tariff or top-up amount for the authority for 2022/2023 under 50% Business Rates Retention, as set out in the final Local Government Finance Settlement 2022/2023 Key Information Tables;

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

J is calculated as follows³¹:

$$J = \left((C - c) \times \left(1 - \frac{A}{B' - b} \right) \times D \right) + (D \times c)$$

C is the sum of an authority’s income from business rates, plus the amount of section 31 grant paid to the authority in 2021/22 to compensate for loss of business rates income;

c is the sum of the collectable rates as at 1 April 2017 on properties within the authority that are being transferred to the Central List at the 2023 Revaluation;

³¹ The methodology is based on that described in this consultation document:

<https://www.gov.uk/government/consultations/technical-adjustment-to-the-business-rates-retention-system-consultation/technical-adjustment-to-the-business-rates-retention-system-in-response-to-the-2023-revaluation-and-central-list-transfers>

- A** is the sum of the rateable value for all properties within the authority's area as at 1 April 2023; multiplied by the 2023/24 small business rates multiplier adjusted for revaluation, which is 0.465;
- B'** is the sum of the rateable value for all properties within the authority's area as at 1 April 2017, multiplied by the 2022/23 small business rates multiplier, which was 0.499, plus an estimate of the steady state appeals provisions figure for the authority;
- b** is the sum of the gross rates payable as at 1 April 2017 on properties within the authority that are being transferred to the Central List at the 2023 Revaluation;
- D** is the authority's local share as set out in Annex B.

6.4. The notional local share of Business Rates Baselines under 50% Business Rates Retention for 2023/2024 is calculated as follows:

$$BFL_{23/24}^{50\%} - T_{23/24}^{50\%}$$

where:

$BFL_{23/24}^{50\%}$ is the Baseline Funding Level under 50% Business Rates Retention for 2023/2024, as set out in paragraph 5.5;

$T_{23/24}^{50\%}$ is the tariff or top-up amount under 50% Business Rates Retention for 2023/2024, as set out in paragraph 6.3.

For predecessor authorities³², an alternative notional local share of Business Rates Baselines under 50% Business Rates Retention for 2023/2024 is calculated as follows:

$$\overline{BRB}_{23/24}^{50\%} = (BFL_{22/23}^{50\%} - T_{22/23}^{50\%}) \times I^{23/24}$$

where:

$BFL_{22/23}^{50\%}$ is the amount of Baseline Funding Level for the authority in 2022/2023 for the tier under 50% Business Rates Retention, as set out in the final Local Government Finance Settlement 2022/2023 Key Information Tables;

³² Predecessor authorities being Local Authorities which have undergone local government restructuring for the year beginning 1 April 2023.

$T_{22/23}$ is the tariff or top-up amount for the authority for 2022/2023 under 50% Business Rates Retention, as set out in the final Local Government Finance Settlement 2022/2023 Key Information Tables;

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

6.5. For the new Cumberland Council as set out in paragraph 4.15, their tariff/ top-up for 2023/24 is calculated as follows:

$$BFL_{23/24}^{Cumberland} - \overline{BRB}_{23/24}^{Cumberland} + (J \times I_{23/24})$$

where:

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204;

J as set out in paragraph 6.3, above, for components of J requiring 2022/23 or earlier values, these are calculated as the sum of its predecessor billing authorities;

$\overline{BRB}_{23/24}^{Cumberland}$ is the alternative 2023/24 notional local share of Business Rates Baseline for Cumberland³³:

$$(\overline{BRB}_{23/24}^{Allerdale} + \overline{BRB}_{23/24}^{Carlisle} + \overline{BRB}_{23/24}^{Copeland}) / 0.4 \times 0.49$$

6.6. For the new Cumbria Commissioner Fire and Rescue Authority, as set out in paragraph 4.17, their tariff/ top-up for 2023/24 is calculated as follows:

$$BFL_{23/24}^{Cumbria Fire} - \overline{BRB}_{23/24}^{Cumbria Fire} + (J \times I_{23/24})$$

where:

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

J as set out in paragraph 6.3, above. For components of J requiring 2022/23 or earlier values, these are calculated as the sum of its predecessor billing authorities.

³³ Notional BRB (Business Rates Baseline) for Allerdale, Carlisle and Copeland as calculated at paragraph 6.4.

$\overline{BRB}_{23/24}^{Cumbria\ Fire}$

is the alternative 2023/24 notional local share of Business Rates Baseline for Cumbria Fire³⁴;

$$\overline{BRB}_{23/24}^{Cumbria\ CC} / 0.1 \times 0.01$$

- 6.7. For the new Westmorland and Furness Council as set out in paragraph 4.19, their tariff/ top-up for 2023/24 is calculated as follows:

$$BFL_{23/24}^{Westmorland\ and\ Furness} - \overline{BRB}_{23/24}^{Westmorland\ and\ Furness} + (J \times I_{23/24})$$

where:

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

J as set out in paragraph 6.3, above. For components of J requiring 2022/23 or earlier values, these are calculated as the sum of its predecessor billing authorities.

$\overline{BRB}_{23/24}^{Westmorland\ and\ Furness}$ is the alternative 2023/24 notional local share of Business Rates Baseline for Westmorland and Furness³⁵;

$$(\overline{BRB}_{23/24}^{Barrow-in-Furness} + \overline{BRB}_{23/24}^{Eden} + \overline{BRB}_{23/24}^{South\ Lakeland}) / 0.4 \times 0.49$$

- 6.8. For Somerset Council, as set out in paragraph 4.21, their tariff/ top-up for 2023/24 is calculated as follows:

$$(TNT_{22/23}^{Somerset\ Council} + J) \times I_{23/24}$$

where:

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

J as set out in paragraph 6.3, above. For components of J requiring 2022/23 or earlier values, these are calculated as the sum of its predecessor billing authorities.

$TNT_{22/23}^{Somerset\ Council}$ is the sum of 2022/23 tariffs and top-ups for Somerset's predecessor authorities:

³⁴ Notional BRB (Business Rates Baseline) for Cumbria County Council as calculated at paragraph 6.4.

³⁵ Notional BRB (Business Rates Baseline) for Barrow-in-Furness, Eden and South Lakeland as calculated at paragraph 6.4.

$$TNT_{22/23}^{Somerset\ CC} + TNT_{22/23}^{Mendip} + TNT_{22/23}^{Sedgemoor} + TNT_{22/23}^{Somerset\ West\ and\ Taunton} \\ + TNT_{22/23}^{South\ Somerset}$$

- 6.9. For North Yorkshire Council, as set out in paragraph 4.23, their tariff/ top-up for 2023/24 is calculated as follows:

$$(TNT_{22/23}^{North\ Yorkshire\ Council} + J) \times I_{23/24}$$

where:

$I_{23/24}$ is the inflationary uplift remaining in the multiplier in 2023/2024 after the multiplier was frozen, which is 1.03742203742204.

J as set out in paragraph 6.3, above. For components of J requiring 2022/23 or earlier values, these are calculated as the sum of its predecessor billing authorities.

$TNT_{22/23}^{North\ Yorkshire\ Council}$ is the sum of 2022/23 tariffs and top-ups for North Yorkshire's predecessor authorities:

$$TNT_{22/23}^{North\ Yorkshire\ CC} + TNT_{22/23}^{Craven} + TNT_{22/23}^{Hambleton} + TNT_{22/23}^{Harrogate} + \\ TNT_{22/23}^{Richmondshire} + TNT_{22/23}^{Ryedale} + TNT_{22/23}^{Scarborough} + TNT_{22/23}^{Selby}$$

Part B – Authorities with increased Business Rates Retention

- 6.10. The 2023/2024 tariff or top-up for each authority in Annex C, except the West of England Combined Authority, is calculated as follows:

$$BFL_{23/24}^{Increased} - BRB_{23/24}^{Increased}$$

where:

$BFL_{23/24}^{Increased}$ is the Baseline Funding Level for 2023/2024 as set out in paragraph 5.14;

$BRB_{23/24}^{Increased}$ is the notional Business Rates Baseline for 2023/2024, which is calculated as follows:

$$BRB_{23/24}^{50\%}/Local\ Share_{23/24}^{50\%} \times Local\ Share_{23/24}^{Increased}$$

where:

$BRB_{23/24}^{50\%}$ is the Business Rates Baseline under 50% Business Rates Retention for 2023/2024, as set out in paragraph **6.4**;

$Local\ Share_{23/24}^{50\%}$ is the authority's local share under 50% Business Rates Retention for 2023/2024, as set out in **Annex B**.

$Local\ Share_{23/24}^{Increased}$ is the authority's local share under increased Business Rates Retention arrangements for 2023/2024, as set out in **Annex C**.

6.11. The 2023/2024 tariff or top-up for the West of England Combined Authority is calculated as follows:

$$BFL_{23/24}^{Increased} - WoECA\ BRB_{23/24}^{Increased}$$

where:

$BFL_{23/24}^{Increased}$ is the Baseline Funding Level for West of England Combined Authority for 2023/2024, as set out in paragraph **5.15**;

$WoECA\ BRB_{23/24}^{Increased}$ is the notional Business Rates Baseline for West of England Combined Authority under 100% Business Rates Retention for 2023/2024, which is calculated as follows:

$$WoECA\ BRB_{23/24}^{50\%} / WoECA\ Local\ Share_{23/24}^{50\%} \times Local\ Share_{23/24}^{Increased}$$

where:

$WoECA\ BRB_{23/24}^{50\%}$ is the sum of the notional Business Rates Baselines under 50% Business Rates Retention for 2023/2024 (**$BRB_{23/24}^{50\%}$**) for Bath and North East Somerset, Bristol and South Gloucestershire, as set out in paragraph **6.4**;

$WoECA\ Local\ Share_{23/24}^{50\%}$ is the local share for Bath and North East Somerset, Bristol and South Gloucestershire under 50% Business Rates Retention for 2023/2024, as set out in **Annex B**;

$Local\ Share_{23/24}^{Increased}$ is the West of England Combined Authority's local share under 100% Business Rates Retention for 2023/2024, as set out in **Annex C**.

7. Credit to the Levy Account

- 7.1. The Secretary of State has decided to credit the Levy Account in respect of the 2023/2024 financial year with £50 million.

8. Pooling

- 8.1. Part 9 of Schedule 7B to the 1988 Act provides that authorities can come together to form pools for the purposes of certain provisions of the Schedule. The Secretary of State has designated the pools for 2023/2024, and the pools are set out in **Annex D**. These pools will be treated as a single authority for the purposes of Part 5 and Part 7 of Schedule 7B to the 1988 Act.

9. Conclusion

- 9.1. This Report is made by the Secretary of State under paragraph 5 of Schedule 7B to the Local Government Finance Act 1988. It is laid before the House of Commons in accordance with that section.
- 9.2. The financial year to which this Report relates is that beginning on 1 April 2023. This Report may be amended by a report made under section 84A of the 1988 Act³⁶ or paragraph 15 of Schedule 7B to the 1988 Act³⁷.

Signed by authority of the Secretary of State.

Secretary of State for Levelling Up, Housing and Communities

³⁶ Section 84A was inserted by paragraph 15 of Schedule 10 to the 1992 Act and was amended by paragraph 6 of Schedule 2 to the 2012 Act.

³⁷ Schedule 7B was inserted by Schedule 1 to the 2012 Act.

The consent of the Treasury has been obtained to the making of the determinations specified in section 3 of this Report.

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*Two of the Lords Commissioners
of His Majesty's Treasury*

Annex A – Examples of Services

The table below sets out examples of services included within each tier.

<i>Examples of services included in the Upper Tier</i>	
Adult social care	Local welfare provision
Children’s social care	Public health
Highways maintenance	Refuse disposal
Lead local flood authority services	Supporting People services including housing strategy for older people
Libraries	Trading Standards
Local authority central education functions	Youth and Community Services
Local transport services	
<i>Examples of services included in the Lower Tier</i>	
Building regulations	Parking
Council Tax collection	Planning
Environmental health	Recreation
Homelessness prevention	Refuse Collection
Housing services	Registration of electors
Museums and galleries	
<i>Services included in Fire and Rescue</i>	
Fire and Rescue	
<i>Services included in Other GLA services</i>	
GLA general funding	London Bus Services Operators
GLA Transport funding ³⁸ for the Baseline Funding Level only	Funding for the Baseline Funding Level only

³⁸ A Transport Grant payable directly to the Greater London Authority for the purposes of Transport for London, as provided for under Section 101 of the Greater London Authority Act 1999, will continue to be paid by the Department for Transport.

Annex B – Local Share

The table below sets out the local share for each class of authority under 50% Business Rates Retention.

Class of authority	Local Share
Non-metropolitan district councils which do not have the functions of county councils	0.40
London borough councils Common Council of the City of London	0.30
Metropolitan district councils Non-metropolitan district councils which have the functions of county councils County councils which have the functions of district councils but which do not have responsibility for the provision of fire and rescue services	0.49
County councils which have the functions of district councils and which have responsibility for the provision of fire and rescue services Council of the Isles of Scilly	0.50
County councils which do not have responsibility for the provision of fire and rescue services	0.09
County councils which have responsibility for the provision of fire and rescue services	0.10
Metropolitan county fire and rescue authorities, Combined fire and rescue authorities Police and Crime Commissioner fire and rescue authorities	0.01
Greater London Authority	0.20

Annex C – Authorities with Increased Business Rates Retention Arrangements

Authorities with increased Business Rates Retention arrangements for 2023/2024. The table below provides the local share for each authority.

Area	Local authorities	Local Share ³⁹
Cornwall Council	Cornwall Council	1.00
Greater Manchester Combined Authority Area	Greater Manchester Combined Authority	0.01
	Bolton Council	0.99
	Bury Council	0.99
	Manchester City Council	0.99
	Oldham Council	0.99
	Rochdale Borough Council	0.99
	Salford City Council	0.99
	Stockport Council	0.99
	Tameside Metropolitan Borough Council	0.99
	Trafford Council	0.99
Wigan Council	0.99	
Greater London Authority	Greater London Authority	0.37
Liverpool City Region Combined Authority Area	Liverpool City Council	0.99
	St Helens Council	0.99
	Sefton Council	0.99
	Wirral Council	0.99
	Knowsley Council	0.99
	Halton Borough Council	0.99
West Midlands Combined Authority Area	Birmingham City Council	0.99
	City of Wolverhampton Council	0.99
	Coventry City Council	0.99
	Dudley Metropolitan Borough Council	0.99
	Sandwell Metropolitan Borough Council	0.99
	Solihull Metropolitan Borough Council	0.99
	Walsall Council	0.99
West of England Combined Authority Area	West of England Combined Authority	0.05
	Bath and North East Somerset Council	0.94
	Bristol City Council	0.94
	South Gloucestershire Council	0.94

³⁹ For billing authorities in the Liverpool City Region Combined Authority Area, West Midlands Combined Authority Area, and West of England Combined Authority Area, the remaining 0.01 local share is for precepting fire and rescue authorities.

Annex D – List of Pools

The table below sets out the list of pools for the year of 2023/2024.

Designated pool	Lead Local Authority	Local authorities within the pool
Cambridgeshire Business Rates Pool	South Cambridgeshire	<ul style="list-style-type: none"> • South Cambridgeshire • Peterborough • Cambridgeshire • Cambridgeshire Fire • East Cambridgeshire • Fenland
Coventry and Warwickshire Business Rates Pool	Warwickshire	<ul style="list-style-type: none"> • Warwickshire • Coventry • North Warwickshire • Nuneaton and Bedworth • Rugby • Stratford-on-Avon • Warwick
Derbyshire Business Rates Pool	Derby	<ul style="list-style-type: none"> • Derby • Amber Valley • Bolsover • Chesterfield • Derbyshire • Derbyshire Dales • Derbyshire Fire • Erewash • High Peak • North East Derbyshire • South Derbyshire
Devon Business Rates Pool	Plymouth	<ul style="list-style-type: none"> • Plymouth • Devon • East Devon • Exeter • Mid Devon • North Devon • South Hams • Teignbridge • Torbay • Torridge • West Devon

Designated pool	Lead Local Authority	Local authorities within the pool
East Sussex Business Rates Pool	Wealden	<ul style="list-style-type: none"> • Wealden • East Sussex • East Sussex Fire • Eastbourne • Hastings • Lewes • Rother
Eight Authority Business Rates Pool	City of London	<ul style="list-style-type: none"> • City of London • Barnet • Brent • Enfield • Hackney • Haringey • Tower Hamlets • Waltham Forest
Essex Business Rates Pool	Essex	<ul style="list-style-type: none"> • Essex • Basildon • Braintree • Castle Point • Chelmsford • Colchester • Epping Forest • Essex Fire • Harlow • Maldon • Rochford • Southend-on-Sea • Tendring • Uttlesford
Gloucestershire Business Rates Pool	Stroud	<ul style="list-style-type: none"> • Stroud • Cheltenham • Cotswold • Forest of Dean • Gloucester • Gloucestershire • Tewkesbury

Designated pool	Lead Local Authority	Local authorities within the pool
Herefordshire and Worcestershire Business Rates Pool	Worcestershire	<ul style="list-style-type: none"> • Worcestershire • Bromsgrove • Hereford and Worcester Fire • Herefordshire • Malvern Hills • Redditch • Worcester • Wychavon • Wyre Forest
Kent Business Rates Pool	Maidstone	<ul style="list-style-type: none"> • Maidstone • Ashford • Dartford • Folkestone and Hythe • Gravesham • Kent • Kent Fire • Swale • Thanet • Tunbridge Wells • Tonbridge and Malling
Lancashire Business Rates Pool	Ribble Valley	<ul style="list-style-type: none"> • Ribble Valley • Burnley • Chorley • Fylde • Hyndburn • Lancashire • Pendle • Rossendale • South Ribble • West Lancashire • Wyre
Leeds City Region Business Rates Pool	Leeds	<ul style="list-style-type: none"> • Leeds • Bradford • Calderdale • Kirklees • Wakefield • York

Designated pool	Lead Local Authority	Local authorities within the pool
Leicester and Leicestershire Business Rates Pool	Leicestershire	<ul style="list-style-type: none"> • Leicestershire • Blaby • Charnwood • Harborough • Hinckley and Bosworth • Leicester • Leicestershire Fire • Melton • North West Leicestershire • Oadby and Wigston
Lincolnshire Business Rates Pool	Lincoln	<ul style="list-style-type: none"> • Lincoln • Boston • East Lindsey • Lincolnshire • North Kesteven • South Holland • South Kesteven • West Lindsey
Mid Merseyside Business Rates Pool	Warrington	<ul style="list-style-type: none"> • Warrington • St. Helens • Halton
Norfolk Business Rates Pool	Norfolk	<ul style="list-style-type: none"> • Norfolk • Breckland • Broadland • Great Yarmouth • King's Lynn and West Norfolk • North Norfolk • Norwich • South Norfolk
North Oxfordshire Business Rates Pool	Cherwell	<ul style="list-style-type: none"> • Cherwell • Oxfordshire • West Oxfordshire
Nottinghamshire Business Rates Pool	Nottinghamshire	<ul style="list-style-type: none"> • Nottinghamshire • Ashfield • Bassetlaw • Broxtowe • Gedling • Mansfield • Newark and Sherwood • Rushcliffe

Designated pool	Lead Local Authority	Local authorities within the pool
Staffordshire and Stoke-on-Trent Business Rates Pool	Cannock Chase	<ul style="list-style-type: none"> • Cannock Chase • East Staffordshire • Lichfield • Newcastle-under-Lyme • South Staffordshire • Stafford • Staffordshire • Staffordshire Moorlands • Staffordshire Police, Fire and Crime Commissioner (Fire and Rescue) • Stoke-on-Trent • Tamworth
Suffolk Business Rates Pool	Suffolk	<ul style="list-style-type: none"> • Suffolk • Babergh • East Suffolk • Ipswich • Mid Suffolk • West Suffolk
Surrey and Sutton Business Rates Pool	Surrey	<ul style="list-style-type: none"> • Surrey • Sutton • Surrey Heath • Runnymede • Woking • Epsom And Ewell • Tandridge • Spelthorne
West Sussex Business Rates Pool	West Sussex	<ul style="list-style-type: none"> • West Sussex • Adur • Arun • Horsham • Mid Sussex