Parishes and other local precepting authorities: 2014-15 England

- In England in 2014-15 there are over 10,000 local precepting authorities (parishes), of which the vast majority are civil parishes, 17 are charter trustees, and 2 are Temples of London.

- Of these, 8,813 parishes instructed their billing authority to collect council tax on their behalf, an increase of 8 on 2013-14.

- The average Band D council tax added to bills by parishes in 2014-15 is £52.37, which is an increase of £2.14, or 4.3% on 2013-14.

- The total council tax to be collected on behalf of parishes in 2014-15 is £389 million. This represents 1.6% of the total council tax requirement for England of £23.6 billion.

- Precepting parishes cover 7.4 million Band D equivalent properties, the equivalent of 46% of all Band D equivalent properties in England.

- 242 of the 326 billing authorities in England have parishes, one more than in 2013-14. The number of parishes that require the collection of council tax within a local authority ranges from 1 to 239.
1. Introduction

This release provides information on local precepting authorities and the amount of council tax collected on their behalf by their billing authorities in England, for the financial year 2014-15.

Civil parishes, charter trustees and Temples are collectively known as “local precepting authorities”. For the purposes of this release the term “parishes” is used instead as this is how they are more commonly referred to.

The statistical release ‘Council tax levels at local authority level for 2014-15’ was revised at the same time as this release in July 2014.

This is the second year that the Department for Communities and Local Government (DCLG) has collected data about council tax levels set by parishes. 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 (parishes) in England, 2014-15

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

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 17 such bodies in England one more than in 2013-14 due to a new charter trustee, Mansfield Charter Trustee, being formed. However, only 14 of these set a precept in 2014-15.

There are two further types of parish: 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.

All of these different types of parish can raise funding to support their activities by adding an extra cost known as a "local precept" to each household’s council tax bill. Local precepts are included separately on council tax bills and are collected by the billing authority on behalf of the parish. Not all parishes set a precept.
Some smaller parishes may 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.

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

Special factors affecting comparability to previous years

Parish groupings: In some cases parishes have been grouped together for precepting purposes. This makes the number of parishes setting a precept in 2013-14 and 2014-15 look smaller than in previous collections. Data collected by CIPFA up to and including 2012-13 split all groupings and listed all parishes individually.

Localisation of council tax support: In April 2013 Council Tax Benefit was replaced by locally designed Council Tax Support Schemes. This reform changed the way local authorities were financed for the support they provide for council tax and this has introduced a discontinuity between the tax base and local precept figures for 2012-13 and the following years.

Since 2013-14 council tax support has been 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. Previously, individual council taxpayers might receive support to pay their council tax bill directly from DWP. The value of this support would have been included in the local precept and they would have been counted in the tax base. Therefore, from 2013-14 onwards council tax support has reduced the parish precepts and tax base relative to previous years. (See Definitions for further details).

Data previously published on the council tax levels set by local precepting authorities can be accessed here:
2. The number of parishes raising council tax

There are a large number of parishes and 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 parish responsibilities include village halls, war memorials, cemeteries, allotments, open spaces, leisure facilities, playgrounds, maintenance of public footpaths and cultural projects.

In order to fund their activities parishes have the power to raise a “local precept”, which is added onto the council tax bill and collected for the parish by their billing authority. However not all parishes make use of this power.

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

- In 2014-15 there are 10,269 parishes in England, of which 10,250 are civil parishes, 17 are charter trustees and 2 are Temples. Collectively these are known as local precepting authorities.

- Of the 10,283 parishes 8,813 instructed their billing authority to collect council tax on their behalf in 2014-15. Of these 8,797 are civil parishes, 14 charter trustees and 2 Temples.

- The two Temples of London are different from other parishes. They are apportioned an annual precept from the council tax raised by the City of London.

<table>
<thead>
<tr>
<th>Table 1: Summary of all local precepting authorities in England 2014-15</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number of parishes</strong></td>
</tr>
<tr>
<td>England</td>
</tr>
<tr>
<td>Civil parishes</td>
</tr>
<tr>
<td>of which set a precept</td>
</tr>
<tr>
<td>Charter Trustees</td>
</tr>
<tr>
<td>of which set a precept</td>
</tr>
<tr>
<td>Temples of London</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2014-15

(a) The sum of the tax bases for the different types of local precepting authorities does not equal the England total because the tax base for the Charter Trustees for the City of Durham overlaps with other parishes

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3. Average parish council tax levels

The rest of this statistical release will only refer to those parishes which set a precept in 2014-15.

When a parish instructs its billing authority to collect a council tax precept on its behalf, that precept is added to the council tax bills of people living in the parish. The average amount added to a council tax bill is equal to total precept amount divided by the number of Band D equivalent properties in the parish.

Table 2 gives the average Band D parish precept in England from 2012-13 to 2014-15. 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 2014-15 is £52.37. This is an increase of £2.14 or 4.3% from 2013-14.
- Parish precepts total £389 million in 2014-15 which is £22 million higher than in 2013-14.
- The tax base has increased from 7.3 million in 2013-14 to 7.4 million in 2014-15.

<table>
<thead>
<tr>
<th>Table 2: Average Band D Council Tax levels set by parishes in England (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2012-13</strong></td>
</tr>
<tr>
<td>Total number</td>
</tr>
<tr>
<td>Tax base (thousands) (a)(b)</td>
</tr>
<tr>
<td>Aggregate of local precepts (£000) (a)</td>
</tr>
<tr>
<td>Average parish precept per Band D (£)</td>
</tr>
<tr>
<td>Change (£)</td>
</tr>
<tr>
<td>Percentage change</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2014-15

(a) Figures exclude localised council tax support, the impact of which has reduced both the tax base and aggregate of local precepts from 2013-14 onwards

(b) Council tax payers in the Charter Trustees for the City of Durham have only been counted once despite paying a precept in more than one parish

|| 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)

(R) Figures are revised

Because parishes vary considerably both in terms of size and function the level of council tax they charge also varies considerably around this average. Section 5 provides more information about the range of council tax levels charged by individual parishes.
4. National characteristics of parishes
- Coverage

Parishes do not cover all of England. In 2014-15 242 (74%) of the 326 billing authorities in England have one or more parishes that charge a local precept. This is one more than in 2013-14, as a new parish in Westminster was set up in 2013-14 and set a precept for the first time in 2014-15.

- Map 1 on the next page shows the distribution of parishes across England by the size of their Band D parish precept set in 2014-15.
- Metropolitan districts tend to have few or no parishes, whereas shire districts have the majority of parishes.
- In 2014-15 there is one parish, Queen’s Park, in the London area. Previously London had no parishes.
- There is considerable variation within the level of council tax set by parishes. (See Section 5 for more details).

Map 1 has been produced by matching data DCLG collected from local authorities on parishes to the boundary information maintained and published by the Ordnance Survey. It has not been possible to match a very small number of the parishes in these two data sets. These have been labelled as “unknown” on the map.

The Local Government and Public Involvement in Health Act 2007 changed the mechanism by which new parishes can be set up. Since this act was introduced local communities can now petition their local authority to set up a new parish.

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Map 1: Band D Parish Precept in England, 2014-15

Number of council tax payers covered by parishes

As shown above, parishes do not cover the whole country. The likelihood of you being covered by a parish depends on the type of local authority you live in.

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

- The tax base covered by parishes represents 46% of the total tax base for England.

- However, the proportion of the tax base paying a local precept varies considerably across different classes of authority. In shire districts 68% of all Band D equivalent properties pay a local precept, compared to 15% in metropolitan districts and less than 1% in London boroughs.

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Chart B shows the breakdown of the parish tax base in England, by class of authority.

- 67% of council tax payers charged a local precept in 2014-15 live in shire districts. 28% live in unitary authorities, 6% live in metropolitan districts and less than 1% live in London boroughs.

Chart B: Breakdown of the parish tax base in England by class of authority, 2014-15

The size of the tax bases (number of Band D equivalent properties) of individual parish vary significantly. Section 5 provides more information about the variation in the size of individual parishes.
- Value of parish precept

The total amount of council tax to be collected on behalf of parishes in 2014-15 is £389 million. This represents 1.6% of the total council tax requirement for England of £23.6 billion.

Chart C shows the total parish precept charged in 2014-15 for England as a whole and by class of authority.

- In 2014-15, tax payers in shire districts are paying the highest amount of precept of £255 million, two thirds of that charged in England (66%), whereas metropolitan districts only charge £15.6 million, which is 4% of the total England parish precept.

Chart C: Parish precept amounts by class of authority, 2014-15 (£m)

As with tax bases the value of individual parish precepts varies considerably. Section 5 provides more information about the variation in the size of individual parishes.
5. Variation between parishes
- Size of individual parishes

The smallest parish to charge a parish precept in 2014-15 has a tax base of less than 2 whilst the largest has a tax base of just over 29,000. The value of individual parish precepts also varies considerably from just under £20 to almost £2 million.

These two characteristics are closely related, parishes with a small tax base tend to charge a small local precept. Chart D shows the relationship between these two characteristics.
Council tax levels set by individual parishes

Because parishes can be carrying out very different roles there is considerable variation in the level of council tax they charge. The average band D council tax level set by parishes in 2014-15 is £52.37 but the lowest is just 23 pence while the highest (excluding the Temples of London) is £318.82.

Table 3 shows the number and proportion of parishes that charge different levels of Band D council tax to taxpayers in their area in 2014-15.

- Over three quarters of parishes (76%) in 2014-15 have a Band D of £50 or less, while 3% charge more than £100.

<table>
<thead>
<tr>
<th>Band D (£)</th>
<th>Number of parishes (a)</th>
<th>Percentage of parishes</th>
<th>Cumulative percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>less than or equal to £10</td>
<td>506</td>
<td>6%</td>
<td>6%</td>
</tr>
<tr>
<td>£10-£20</td>
<td>1,471</td>
<td>17%</td>
<td>22%</td>
</tr>
<tr>
<td>£20-£30</td>
<td>1,922</td>
<td>22%</td>
<td>44%</td>
</tr>
<tr>
<td>£30-£40</td>
<td>1,603</td>
<td>18%</td>
<td>62%</td>
</tr>
<tr>
<td>£40-£50</td>
<td>1,172</td>
<td>13%</td>
<td>76%</td>
</tr>
<tr>
<td>£50-£60</td>
<td>749</td>
<td>9%</td>
<td>84%</td>
</tr>
<tr>
<td>£60-£70</td>
<td>472</td>
<td>5%</td>
<td>90%</td>
</tr>
<tr>
<td>£70-£80</td>
<td>295</td>
<td>3%</td>
<td>93%</td>
</tr>
<tr>
<td>£80-£90</td>
<td>201</td>
<td>2%</td>
<td>95%</td>
</tr>
<tr>
<td>£90-£100</td>
<td>119</td>
<td>1%</td>
<td>97%</td>
</tr>
<tr>
<td>Greater than £100</td>
<td>301</td>
<td>3%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: CTR1 form 2014-15
(a) The Temples of London have been excluded from these figures due to their unique characteristics

Chart E shows the distribution of parishes across the different amounts of Band D in 2014-15 compared to 2013-14.

- The most common Band D amount added to bills in 2014-15 is between £20 and £30.
- Three-quarters of parishes (78%) in 2014-15 charge a Band D that is less than the average Band D of £52.37.

Chart E: Distribution of parish Band D amounts charged in 2013-14 and 2014-15

Average Band D £52.37

Accompanying table

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

Table 4: Council tax Levels set by local precepting authorities in England in 2014-15

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 exceeds the amount of council tax they need to raise. Localised council tax support has reduced the overall council tax requirement and the local parish precept compared to earlier years.

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 dwellings adjusted for council tax band e.g. a band H property is equivalent to two band D properties.

Billing authority
Billing authorities are the 326 authorities 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 dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is reduced to take account of discounts and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. An adjustment is then made for the collection rate. The tax base figure that is used by a local authority when it sets its council tax uses an adjustment for the collection rate and the actual discount for second homes.
Temples of London
The Inner and Middle Temples are self-governing bodies located in the west of the City of London. The Temples were defined as local authorities with many of the same powers and responsibilities as the Inner London boroughs under the London Government Act 1963, except in relation to housing. The Inner Temple and Middle Temple, through powers vested in the Under Treasurer and Sub-Treasurer of the Middle and Inner Temple respectively, exercise a small number of local authority functions. All other functions fall under the responsibility of the City of London.

Technical notes

Symbols

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

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

Data collection

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

The information in this release is derived from the local precepting authorities section (lines 23, 24 and 25) submitted by all 326 billing authorities in England; and the individual local data section (lines 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 second time this year for 2014-15. However, it is the first time individual data on non-precepting parishes has been published.
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 second time data on local precepting authorities has been collected and published by DCLG.

This is the first time DCLG have produced a map showing the Band D council tax for individual parishes. It has been produced by matching data DCLG collected from local authorities on parishes to the boundary information maintained and published by the Ordnance Survey. It has not been possible to match a very small number of the parishes in these two data sets. These have been labelled as “unknown” on the map.

Revisions policy

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

Non-Scheduled Revisions

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

Scheduled Revisions

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

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

Background Note

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


User engagement

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

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

Media enquiries:
office hours:  0303 444 1157
            0303 444 1159
out of hours:  0303 444 1201
Email: press@communities.gsi.gov.uk

Public enquiries and Responsible Statistician:
Name: Ian Rose on 0303 444 4378 or
Email: br.statistics@communities.gsi.gov.uk.

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

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