



Ministry of Housing,
Communities &
Local Government

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**Ministry of Housing, Communities &
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Date: **9 March 2021**

Dear Chief Finance Director,

This letter sets out the provisional allocations for the 2021-22 Local Council Tax Support (LCTS) Administration Subsidy grant. The grant total is £71m, an increase of £5m compared to 2020-21.

The provisional allocations are listed in the Annex. If you have any comments on these, please send them to council.tax@communities.gov.uk by 31 March. We would anticipate paying final allocations in May.

These allocations use the latest available caseload data, published on 17 February, and reflect planned changes to local authority boundaries for 2021-22. The allocations also factor in labour and accommodation costs, using updated Area Cost Adjustments (ACAs). The new ACAs are the same as those used in calculating the third tranche of COVID-19 funding; further information can be found in Annex B of the accompanying [technical note](#).

When reviewing the allocations, the Department identified an error in the ACA figures used for four authorities in the calculation of allocations for the period from 2013-14 to 2019-20. Those authorities received a total of £216,971 less than they were due had the correct ACA figures been used. The underpayments are:

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Leicester City Council	16,689	14,949	16,440	15,667	14,814	13,768	92,327
Brighton & Hove City Council	11,711	10,384	11,810	10,848	9,625	8,879	63,257
Northampton Borough Council	10,006	9,173	10,418	9,662	9,105	8,689	57,053
Rutland County Council	802	687	766	724	686	669	4,334
Total	39,208	35,193	39,434	36,901	34,230	32,005	216,971

As a consequence of those shortfalls, each other billing authority received slightly more than they were entitled to had the correct ACA figures been used. This is a cumulative overpayment of £216,971.

The Department has set out its proposed correction for these errors in this year's provisional allocations. This has been done by calculating initial allocations based on the standard methodology, using the formula below. It has then adjusted these initial allocations so that the grant for the four underpaid authorities is increased by the total amount each has been underpaid. The grant for the remaining authorities has been reduced by the amount that each has been overpaid between 2013-14 and 2019-20. The reduction in grant for these authorities is between 0.2% and 0.4%, compared to the initial allocations prior to the adjustment. The impact of correcting for the error on each authority's allocation can be found in the Annex.

The allocation for each authority will depend on a range of factors, including the grant total, the distributional impact of the updated ACAs, the relative changes in LCTS caseloads, as well as the adjustment for the error. Around 90% of authorities will see an increase to their grant compared to last year.

The formula that has been used to calculate the allocations prior to adjustment is the same as that used in previous years:

$$\text{LA factor: Total caseload} \times [0.25 + [0.65 \times \text{Labour cost adjustment}] + [0.1 \times \text{rates cost adjustment}]]$$

$$\text{Grant allocation prior to adjustment: } \frac{\text{LA Factor}}{\text{Sum of all Factors}} \times \text{£71million}$$

The allocations have then been adjusted to ensure that the previous underpayments for the four relevant authorities have been corrected, leading to a small reduction in all other allocations.

The Department will finalise the grant allocations after 31 March with the intention of making the payments in May. If you have any comments about the provisional allocations for the 2021-22 LCTS Administration Subsidy grant, please contact: council.tax@communities.gov.uk.

Yours sincerely,

Chris Megainey
Local Taxation Division

Localised Council Tax Support Administration Subsidy

Provisional Allocations to Billing Authorities in England for 2021-21

Local Authority	Provisional Allocation	% change as result of correcting error	£ change as result of correcting error
Adur	66,964	-0.3%	-221
Allerdale	120,001	-0.3%	-391
Amber Valley	153,718	-0.3%	-438
Arun	155,932	-0.4%	-568
Ashfield	174,779	-0.3%	-577
Ashford	145,005	-0.3%	-401
Babergh	79,488	-0.3%	-256
Barking & Dagenham	306,138	-0.3%	-1,047
Barnet	555,562	-0.3%	-1,552
Barnsley	380,856	-0.3%	-1,144
Barrow-in-Furness	107,385	-0.3%	-333
Basildon	253,546	-0.3%	-766
Basingstoke & Deane	150,063	-0.3%	-429
Bassetlaw	133,006	-0.3%	-431
Bath & North East Somerset	179,955	-0.3%	-537
Bedford	198,582	-0.3%	-567
Bexley	257,967	-0.3%	-801
Birmingham	2,104,092	-0.3%	-6,271
Blaby	71,987	-0.3%	-227
Blackburn with Darwen	260,859	-0.3%	-776
Blackpool	348,043	-0.3%	-1,034
Bolsover	110,102	-0.3%	-341

Bolton	432,232	-0.3%	-1,431
Boston	73,010	-0.4%	-259
Bournemouth, Christchurch & Poole	469,516	-0.3%	-1,515
Bracknell Forest	98,652	-0.3%	-297
Bradford	766,116	-0.3%	-2,391
Braintree	162,363	-0.3%	-477
Breckland	142,040	-0.3%	-452
Brent	530,225	-0.3%	-1,621
Brentwood	63,030	-0.3%	-193
Brighton and Hove	412,100	18.1%	63,257
Bristol	632,510	-0.3%	-1,992
Broadland	103,367	-0.3%	-307
Bromley	280,298	-0.3%	-916
Bromsgrove	74,639	-0.3%	-225
Broxbourne	105,187	-0.3%	-369
Broxtowe	120,319	-0.3%	-372
Buckinghamshire UA	455,941	-0.3%	-1,242
Burnley	171,631	-0.3%	-503
Bury	250,291	-0.3%	-783
Calderdale	271,099	-0.3%	-893
Cambridge	138,852	-0.2%	-333
Camden	552,822	-0.3%	-1,558
Cannock Chase	122,145	-0.3%	-368
Canterbury	170,914	-0.3%	-500
Carlisle	125,297	-0.3%	-408
Castle Point	81,396	-0.4%	-294

Central Bedfordshire	245,884	-0.3%	-747
Charnwood	137,537	-0.3%	-456
Chelmsford	132,233	-0.3%	-420
Cheltenham	123,392	-0.3%	-358
Cherwell	117,716	-0.3%	-368
Cheshire East	352,013	-0.3%	-1,014
Cheshire West and Chester	364,526	-0.3%	-1,113
Chesterfield	164,089	-0.3%	-508
Chichester	116,603	-0.3%	-348
Chorley	106,942	-0.3%	-352
City of London	7,291	-0.3%	-25
Colchester	163,291	-0.3%	-523
Copeland	105,310	-0.3%	-300
Cornwall	719,778	-0.3%	-2,244
Cotswold	69,345	-0.3%	-220
Coventry	486,343	-0.3%	-1,553
Craven	45,370	-0.3%	-140
Crawley	144,443	-0.3%	-444
Croydon	556,309	-0.3%	-1,712
Dacorum	143,049	-0.3%	-478
Darlington	160,765	-0.3%	-509
Dartford	130,582	-0.2%	-323
Derby	312,212	-0.3%	-1002
Derbyshire Dales	55,192	-0.3%	-181
Doncaster	418,734	-0.3%	-1298
Dorset	395,425	-0.3%	-1,207

Dover	155,674	-0.3%	-479
Dudley	434,116	-0.3%	-1,444
Durham	938,498	-0.3%	-2,863
Ealing	487,989	-0.3%	-1,432
East Cambridgeshire	70,696	-0.3%	-226
East Devon	134,151	-0.3%	-397
East Hampshire	79,850	-0.3%	-237
East Hertfordshire	101,888	-0.3%	-346
East Lindsey	209,325	-0.3%	-683
East Riding of Yorkshire	342,385	-0.3%	-1,093
East Staffordshire	113,910	-0.3%	-364
East Suffolk	287,228	-0.3%	-891
Eastbourne	132,812	-0.3%	-453
Eastleigh	89,196	-0.3%	-290
Eden	46,621	-0.3%	-133
Elmbridge	114,071	-0.3%	-309
Enfield	694,648	-0.3%	-1,938
Epping Forest	118,331	-0.3%	-387
Epsom and Ewell	47,582	-0.3%	-163
Erewash	131,555	-0.3%	-442
Exeter	136,767	-0.3%	-414
Fareham	74,534	-0.3%	-230
Fenland	132,295	-0.3%	-435
Folkestone & Hythe	166,494	-0.3%	-486
Forest of Dean	89,792	-0.3%	-310
Fylde	98,215	-0.3%	-260

Gateshead	365,731	-0.3%	-1,125
Gedling	118,566	-0.3%	-389
Gloucester	152,025	-0.3%	-478
Gosport	77,323	-0.4%	-291
Gravesham	116,239	-0.3%	-390
Great Yarmouth	177,612	-0.3%	-580
Greenwich	427,921	-0.4%	-1,597
Guildford	84,091	-0.4%	-298
Hackney	624,662	-0.4%	-2,327
Halton	215,637	-0.3%	-674
Hambleton	72,892	-0.3%	-214
Hammersmith & Fulham	311,910	-0.3%	-1,091
Harborough	54,557	-0.3%	-165
Haringey	502,528	-0.3%	-1,547
Harlow	129,701	-0.3%	-436
Harrogate	136,590	-0.3%	-375
Harrow	251,545	-0.3%	-768
Hart	50,614	-0.3%	-147
Hartlepool	220,457	-0.3%	-669
Hastings	156,974	-0.3%	-541
Havant	154,610	-0.3%	-496
Havering	271,830	-0.3%	-891
Herefordshire	170,759	-0.4%	-606
Hertsmere	119,369	-0.3%	-333
High Peak	100,976	-0.3%	-302
Hillingdon	365,787	-0.3%	-1,006

Hinckley & Bosworth	86,462	-0.3%	-290
Horsham	101,576	-0.3%	-270
Hounslow	397,709	-0.3%	-1,064
Huntingdonshire	127,345	-0.3%	-406
Hyndburn	113,526	-0.3%	-392
Ipswich	193,672	-0.3%	-603
Isle of Wight	173,239	-0.4%	-647
Isles of Scilly	1,437	-0.2%	-3
Islington	607,959	-0.3%	-1,796
Kensington & Chelsea	356,978	-0.3%	-917
Kings Lynn & West Norfolk	169,293	-0.3%	-546
Kingston upon Hull	542,783	-0.3%	-1,621
Kingston upon Thames	164,920	-0.3%	-483
Kirklees	603,586	-0.3%	-1,877
Knowsley	329,855	-0.3%	-1,073
Lambeth	481,342	-0.4%	-1,907
Lancaster	180,822	-0.3%	-543
Leeds	1,162,750	-0.3%	-3,470
Leicester	552,794	20.1%	92,327
Lewes	102,418	-0.3%	-345
Lewisham	448,331	-0.4%	-1,840
Lichfield	91,194	-0.3%	-266
Lincoln	148,346	-0.3%	-457
Liverpool	1,208,947	-0.3%	-3,406
Luton	249,253	-0.4%	-883
Maidstone	159,516	-0.3%	-477

Maldon	61,832	-0.3%	-179
Malvern Hills	66,943	-0.3%	-205
Manchester	961,306	-0.3%	-3,038
Mansfield	143,876	-0.3%	-492
Medway	272,112	-0.4%	-966
Melton	37,854	-0.3%	-126
Mendip	103,631	-0.3%	-331
Merton	220,308	-0.3%	-686
Mid Devon	71,575	-0.3%	-228
Mid Suffolk	73,779	-0.3%	-236
Mid Sussex	107,395	-0.3%	-284
Middlesbrough	314,168	-0.3%	-959
Milton Keynes	323,288	-0.3%	-973
Mole Valley	70,847	-0.3%	-204
New Forest	143,798	-0.3%	-472
Newark & Sherwood	110,091	-0.3%	-379
Newcastle upon Tyne	746,575	-0.2%	-1,787
Newcastle-under-Lyme	147,089	-0.3%	-447
Newham	614,991	-0.3%	-1,634
North Devon	108,575	-0.3%	-336
North East Derbyshire	113,738	-0.3%	-377
North East Lincolnshire	216,355	-0.4%	-818
North Hertfordshire	136,912	-0.3%	-401
North Kesteven	94,233	-0.3%	-300
North Lincolnshire	179,532	-0.4%	-669
North Norfolk	137,713	-0.3%	-387

North Northamptonshire	301,521	-0.4%	-1,089
North Somerset	217,638	-0.3%	-704
North Tyneside	293,583	-0.3%	-966
North Warwickshire	77,977	-0.3%	-222
North West Leicestershire	83,762	-0.3%	-283
Northumberland	443,559	-0.3%	-1,337
Norwich	245,781	-0.3%	-791
Nottingham	534,554	-0.3%	-1,691
Nuneaton & Bedworth	156,973	-0.3%	-541
Oadby & Wigston	44,935	-0.3%	-149
Oldham	370,860	-0.3%	-1,207
Oxford	174,819	-0.3%	-479
Pendle	129,438	-0.3%	-416
Peterborough	218,765	-0.4%	-793
Plymouth	385,681	-0.3%	-1,128
Portsmouth	251,820	-0.3%	-851
Preston	215,556	-0.3%	-626
Reading	155,101	-0.4%	-568
Redbridge	292,863	-0.3%	-1,003
Redcar & Cleveland	231,869	-0.3%	-768
Redditch	100,620	-0.3%	-329
Reigate & Banstead	111,165	-0.3%	-334
Ribble Valley	38,836	-0.3%	-110
Richmond upon Thames	181,865	-0.3%	-505
Richmondshire	38,960	-0.3%	-115
Rochdale	376,844	-0.3%	-1,147

Rochford	63,766	-0.3%	-214
Rossendale	90,205	-0.3%	-302
Rother	107,453	-0.3%	-335
Rotherham	379,930	-0.3%	-1,264
Rugby	97,268	-0.3%	-288
Runnymede	65,279	-0.3%	-212
Rushcliffe	78,569	-0.3%	-245
Rushmoor	91,635	-0.3%	-257
Rutland	27,077	19.1%	4,334
Ryedale	50,720	-0.3%	-155
Salford	472,455	-0.3%	-1,370
Sandwell	546,037	-0.3%	-1,829
Scarborough	179,676	-0.3%	-532
Sedgemoor	128,077	-0.3%	-438
Sefton	426,497	-0.3%	-1,396
Selby	78,346	-0.3%	-222
Sevenoaks	113,327	-0.3%	-319
Sheffield	792,313	-0.3%	-2,564
Shropshire	266,416	-0.3%	-895
Slough	201,942	-0.3%	-544
Solihull	262,804	-0.3%	-745
Somerset West & Taunton	183,040	-0.3%	-512
South Cambridgeshire	115,103	-0.3%	-316
South Derbyshire	82,720	-0.3%	-257
South Gloucestershire	199,333	-0.3%	-662
South Hams	88,561	-0.3%	-257

South Holland	84,842	-0.3%	-295
South Kesteven	140,393	-0.3%	-411
South Lakeland	80,815	-0.3%	-256
South Norfolk	126,988	-0.3%	-364
South Oxfordshire	89,093	-0.3%	-278
South Ribble	101,016	-0.3%	-303
South Somerset	169,385	-0.3%	-508
South Staffordshire	96,061	-0.3%	-314
South Tyneside	303,821	-0.3%	-1,021
Southampton	363,452	-0.3%	-1,061
Southend-on-Sea	245,057	-0.3%	-766
Southwark	575,415	-0.3%	-1,955
Spelthorne	89,920	-0.3%	-271
St Albans	114,572	-0.3%	-331
St Helens	252,804	-0.4%	-895
Stafford	113,136	-0.3%	-310
Staffordshire Moorlands	80,871	-0.3%	-264
Stevenage	105,411	-0.3%	-353
Stockport	351,452	-0.3%	-1,062
Stockton-on-Tees	305,019	-0.3%	-938
Stoke-on-Trent	403,623	-0.3%	-1,332
Stratford-on-Avon	118,297	-0.3%	-339
Stroud	102,431	-0.3%	-325
Sunderland	577,875	-0.3%	-1,667
Surrey Heath	45,980	-0.3%	-154
Sutton	221,692	-0.3%	-660

Swale	170,341	-0.3%	-571
Swindon	194,908	-0.3%	-646
Tameside	299,876	-0.4%	-1,062
Tamworth	89,809	-0.3%	-276
Tandridge	65,169	-0.3%	-213
Teignbridge	158,105	-0.3%	-447
Telford & Wrekin	238,422	-0.3%	-750
Tendring	210,412	-0.4%	-748
Test Valley	83,874	-0.3%	-283
Tewkesbury	87,672	-0.3%	-230
Thanet	235,248	-0.3%	-775
Three Rivers	77,681	-0.3%	-254
Thurrock	188,835	-0.3%	-619
Tonbridge & Malling	121,155	-0.3%	-342
Torbay	225,753	-0.3%	-729
Torridge	66,326	-0.4%	-240
Tower Hamlets	733,694	-0.3%	-2,064
Trafford	238,805	-0.3%	-709
Tunbridge Wells	95,744	-0.3%	-301
Uttlesford	60,574	-0.3%	-164
Vale of White Horse	95,323	-0.3%	-270
Wakefield	499,685	-0.3%	-1,421
Walsall	507,122	-0.3%	-1,585
Waltham Forest	304,776	-0.4%	-1,165
Wandsworth	318,290	-0.4%	-1,219
Warrington	233,446	-0.3%	-731

Warwick	136,252	-0.3%	-367
Watford	103,283	-0.3%	-329
Waverley	89,535	-0.3%	-284
Wealden	114,538	-0.3%	-391
Welwyn Hatfield	125,748	-0.3%	-390
West Berkshire	99,798	-0.4%	-361
West Devon	56,304	-0.3%	-171
West Lancashire	154,559	-0.3%	-442
West Lindsey	102,763	-0.3%	-340
West Northamptonshire	433,207	15.1%	56,697
West Oxfordshire	74,054	-0.3%	-231
West Suffolk	160,769	-0.3%	-502
Westminster	462,857	-0.3%	-1,249
Wigan	477,259	-0.3%	-1,488
Wiltshire	477,888	-0.3%	-1,344
Winchester	105,615	-0.3%	-273
Windsor & Maidenhead	93,310	-0.3%	-314
Wirral	514,545	-0.3%	-1,711
Woking	82,491	-0.3%	-240
Wokingham	77,451	-0.3%	-224
Wolverhampton	441,434	-0.3%	-1,437
Worcester	122,326	-0.3%	-342
Worthing	103,909	-0.3%	-349
Wychavon	124,808	-0.3%	-340
Wyre	153,711	-0.3%	-463
Wyre Forest	134,431	-0.3%	-418

York	164,301	-0.3%	-499
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