



Department for
Communities and
Local Government

Local Authority Capital Expenditure and Receipts, England: 2014-15 Final Outturn (Revised)

- Capital expenditure by local authorities in England increased to £21.5 billion in 2014-15 from £19.7 billion in 2013-14, a year-on-year increase of 9.5%. However, it is 20.5% lower than the original forecast of £27.1 billion.
- Capital receipts have increased in 2014-15 to £3 billion from £2.7 billion in 2013-14, a year-on-year increase of 12.2%. It is 8.3% higher than the original forecast of £2.8 billion.
- In 2014-15 Capital Expenditure on Housing increased to £4.8 billion from £4.0 billion in 2013-14, a year-on-year increase of 21.3%. Highways & Transport also increased to £7.4 billion in 2014-15 from £6.6 billion in 2013-14, an increase of 12.4%.
- There has however been a decrease in Education for the same period to £3.5 billion from £3.7 billion, a year-on-year decrease of 7.0%.
- There has been an increase in Net Debt of Local Authorities over the last 5 financial years of 14.2%.



Local Government Finance
Statistical Release

7 October 2015

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Date of next publication:
September 2016

Introduction

This release provides the final outturn for local authority capital expenditure and receipts in the financial year April 2014 to March 2015. Figures for 2014-15 are consistent with the Service Reporting Code of Practice (SeRCOP).

The final outturn information derived from Capital Outturn Returns (COR) submitted by 443 local authorities in England, which complete the return, is being published for the first time on 17 September 2015. Reading has failed to return their completed form. Individual local authority data are also available on the departmental website. An earlier provisional outturn was published in a Statistical Release in June based on information from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England.

The release has been compiled by the Local Government Finance - Data Collection Analysis and Accountancy Division of Department for Communities and Local Government.

Uses of the data

The data in this Statistical Release are important for a number of different purposes. They are used to provide ministers in CLG, HM Treasury and the Office for National Statistics (ONS) with the most up to date information available on local authority capital spending and how they are financed. The ONS use the information for National Accounts and public sector finances for which the service breakdown is used. In particular, the data are often provided to HM Treasury to inform the Chancellor's Pre-Budget Report or for government spending reviews.

The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition it is used by local authorities and their associations, regional bodies, other government departments, members of the business community and the general public. Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: capital.receipts@communities.gsi.gov.uk

Minor revisions have been made to tables 1, 2, 3 and 4. More information about the reason for the revision is given in the Revisions Policy section on page 14.

Symbols

- ... = not available
- 0 = zero or negligible
- = not relevant
- || = discontinuity
- (F) = Forecast
- (R) = Revision

Rounding

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

1. Capital Expenditure and Receipts 2010-11 to 2014-15

Table 1 and **Chart A** illustrate the changes in capital expenditure and receipts from 2010-11 to 2014-15. The 2014-15 cumulative quarterly data are published in a live table and can be viewed at <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>.

Total Capital Expenditure and Receipts

- Capital expenditure by local authorities in England increased to £21.5 billion in 2014-15 from £19.7 billion in 2013-14, a year-on-year increase of 9.5%, mainly due to an increase in expenditure in both the acquisition of share and loan capital.
- Capital receipts have increased in 2014-15 to £3.0 billion from £2.7 billion in 2013-14, a year-on-year increase of 12.2%.
- The Greater London Authority (GLA) total capital expenditure accounts for 23.6% of the total final outturn figure for capital expenditure in 2014-15 (£21.5 billion)

Table 1: Local authority capital expenditure and receipts: England: 2010-11 to 2014-15 forecast and outturn

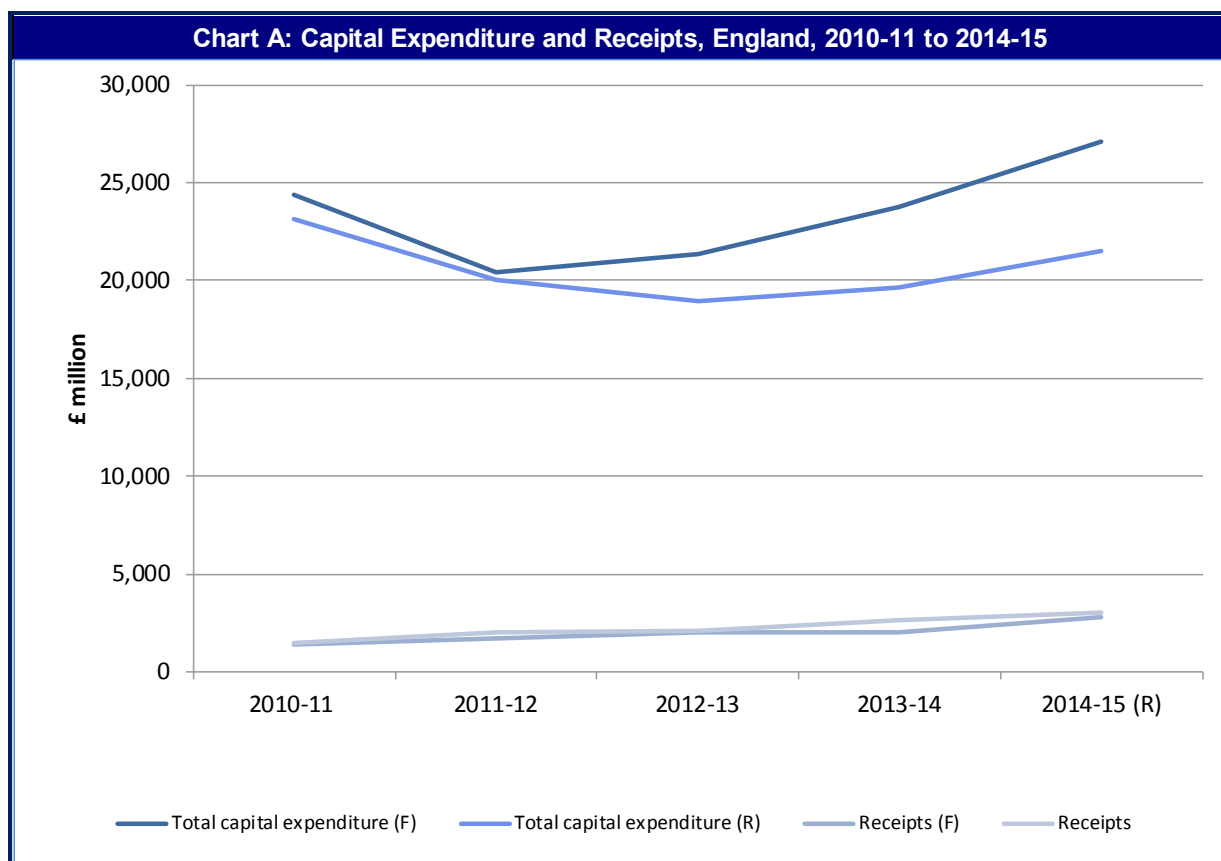
	2010-11		2011-12		2012-13		2013-14		2014-15	
	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn
Expenditure:										
Acquisition of land and existing buildings and works	841	1,043	529	721	651	823	734	1,191	990	1,022
New construction and conversion	17,672	14,777	15,035	13,300	14,811	11,494	16,421	11,650	18,028	12,983
Vehicles, plant equipment and machinery	1,533	1,520	1,181	1,426	1,199	1,210	1,417	1,231	1,571	1,270
Intangible assets	248	205	149	221	310	178	275	209	343	226
Total expenditure on fixed assets	20,293	17,544	16,895	15,668	16,971	13,705	18,848	14,281	20,932	15,500
Grants, loans and other financial assistance	4,109	5,148	3,559	4,166	4,393	4,002	4,892	3,770	6,155	4,403 ®
Acquisition of share and loan capital	9	454	0	198	0	1,225	6	1,611	1	1,635
Total capital expenditure	24,411	23,146	20,454	20,032	21,364	18,931	23,745	19,662	27,086	21,537 ®
<i>of which GLA:</i>	4,357	4,969	3,254	3,431	4,021	4,120	4,456	4,487	5,951	5,080 ®
Expenditure by virtue of a section 16(2)(b) direction ^(a)	29	239	14	263	17	111	109	10	16	1
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	0	0	0	16	0	0	0	0	0	0
One-off HRA self-financing determination payment:				13,295 ^(b)						
Total expenditure and other transactions	24,440	23,385	20,468	33,606	21,381	19,042	23,854	19,671	27,103	21,539 ®
Total expenditure excl HRA self-financing determination payment				20,311						
Receipts	1,364	1,498	1,734	8,724	2,012	2,125	2,019	2,671	2,767	2,996
Receipts excl HRA self-financing determination & premium				2,014						
One-off HRA self-financing determination & premium:				6,711 ^(b)						

(a) Expenditure which does not fall within the definition of expenditure for capital purposes, but is treated as capital expenditure by a direction under section 16(2)(b) of the Local Government Act 2003.

(b) Local authorities subject to the transactions associated with the HRA Self-financing Determinations were required to include the determination in relation to expenditure or receipts and also the financing if applicable. This was a one-off exercise for 2011-12 and figures were provided both inclusive and exclusive of this transaction.

® Revised

Capital expenditure is hard to predict as in some years an authority will spend heavily on a specific project or purchase, whereas other years it will spend very little.



(F) Forecast
(R) Revised

2. Capital Expenditure by Service

Chart B and **Table 2** below illustrate the change in the pattern of expenditure for the major services between 2010-11 and 2014-15.

Pattern of Expenditure

- In 2014-15 Capital Expenditure on Housing increased to £4.8 billion from £4.0 billion in 2013-14, a year-on-year increase of 21.3%.
- Highways & Transport also increased to £7.4 billion in 2014-15 from £6.6 billion in 2013-14, an increase of 12.4%.
- There has been a decrease in Education for the same period to £3.5 billion from £3.7 billion, a year-on-year decrease of 7.0% although certain authorities have taken on school expansion projects to cope with increasing demand for school spaces
- Planning and development increased by 29.7% from £1.1 billion in 2013-14 to £1.5 billion in 2014-15. 18% of the £1.5 billion accounts for GLA's planned phased expenditure on the Olympic Park

Table 2: Local authority capital expenditure by service: England: 2009-10 to 2014-15

	2010-11	2011-12	2012-13	2013-14	2014-15
					£ million
Education ^(a)	6,107	5,495	4,528	3,741	3,480
Highways & transport	7,943	6,574	6,046	6,615	7,438 [®]
<i>of which GLA</i>	4,520	3,137	3,016	3,502	3,802 [®]
Social care	312	253	207	343	264
Public health ^(b)	10	7
Housing	4,063	3,274	3,731	3,964	4,807
<i>of which GLA</i>	0	0	652	414	676
Culture & related services	1,147	1,102	877	829	957
Environmental services	531	488	526	581	680
Planning & development services	833	653	879	1,131	1,467
Police	602	538	500	481	546
Fire & rescue	195	136	172	178	192
Central services ^(c)	1,110	1,160	1,264	1,325	1,375
Trading services ^(d)	304	358	201	463	323
Total capital expenditure	23,146	20,032	18,931	19,661	21,537 [®]

(a) Expenditure on education services in 2015-16 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities

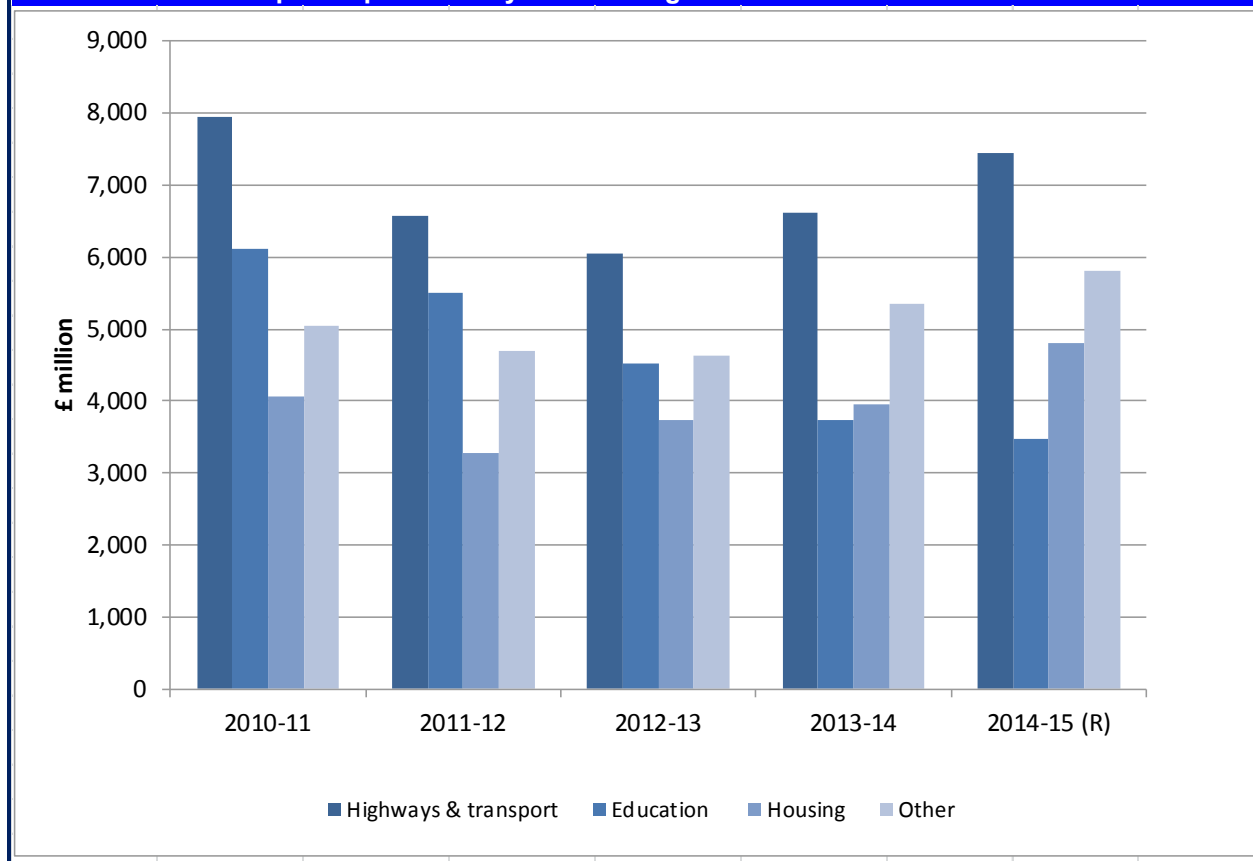
(b) Public health grant is being provided since 2013-14 to give local authorities the funding needed to discharge their new public health

(c) Central services include court costs, local tax collection, and other core council services costs (such as IT).

(d) Trading services include the maintenance of direct labour and service organisations, such as civic halls, retail markets and industrial estates

[®] Revised

Chart B: Levels of capital expenditure by service: England: 2010-11 to 2014-15



(R) Revised

Tables 3 provides a service breakdown of expenditure and receipts for 2014-15 shown in table 1.

Table 3: Local authority capital expenditure by economic category and service: England 2014-15: Final outturn								£ million
	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	Total expenditure on fixed & intangible assets	Financial Capital Expenditure ^(a)	Total capital expenditure	Total capital receipts
Education	39	2,947	145	4	3,134	345	3,480	123
Highways & transport	75	3,776	106	32	3,989	3,449 [®]	7,438 [®]	38
Social services	7	140	35	10	190	74	264	74
Public Health	0	2	0	0	3	4	7	1
Housing	338	3,287	48	3	3,677	1,130	4,807	1,411
Culture & related services	34	775	64	1	875	83	957	25
Environmental services	16	437	162	2	616	65	680	38
Planning & development services	191	554	42	9	796	671	1,467	164
Police	22	189	305	28	545	1	546	247
Fire & rescue	4	101	81	6	192	0	192	23
Central services	177	628	259	130	1,194	181	1,375	591
Trading services	120	146	22	0	289	34	323	263
TOTAL	1,022	12,983	1,270	226	15,500	6,038 [®]	21,537 [®]	2,996

(a) Includes Grants, Loans and other financial assistance, and Acquisition of share and loan capital
[®] Revised

3. Financing of Capital Expenditure in 2014-15

Table 4 provides a breakdown of the financing of expenditure from 2010-11 to 2014-15. Authorities finance this expenditure in a number of ways, including use of their own revenue funds, capital receipts, borrowing or grants and contributions from central government and elsewhere

- The financing of capital expenditure through central government grants increased to £8.5 billion in 2014-15 from £7.5 billion in 2013-14, a year-on-year increase of 13.9%. This reflects 39.6% of the total financing of capital expenditure in 2014-15.
- The revenue financing of capital expenditure has increased to £5.2 billion in 2014-15 from £4.9 billion in 2013-14, a year-on-year increase of 6.5%.
- The use of capital receipts to finance local authority capital expenditure has increased by 23.9% between 2013-14 and 2014-15, from £1.5 billion to £1.9 billion.

Table 4: Financing of local authority capital expenditure: England: 2010-11 to 2014-15

	£ million				
	2010-11	2011-12	2012-13	2013-14	2014-15
Central government grants	8,063	7,170	8,481	7,483	8,520 ®
EU structural funds grants	38	77	55	57	132
Grants and contributions from private developers and from leaseholders etc	634	747	693	750	727 ®
Grants and contributions from NDPBs ^(a)	753	522	442	443	564
National lottery grants	104	121	67	49	53
Use of capital receipts	1,409	1,647	1,294	1,516	1,879 ®
Revenue financing of capital expenditure <i>of which:</i>	3,984	4,504	3,167	4,920	5,241 ®
<i>Housing Revenue Account (CERA)</i>	235	324	466	578	686
<i>Major Repairs Reserve</i>	1,069	1,160	1,259	1,491	1,526
<i>General Fund (CERA)</i>	2,680	3,020	1,442 ^(b)	2,851	3,029 ®
Capital expenditure financed by <i>of which:</i>	8,399	18,819	4,842	4,454	4,422 ®
SCE(R) Single Capital Pot ^(c)	1,581	338	88	70	0
SCE(R) Separate Programme Element ^(c)	484	74	30	8	0
Other borrowing & credit arrangements not supported by central government ^(d)	6,335	18,406 ^(e)	4,724	4,376	4,422 ®
Total	23,385	33,606 ^(e)	19,042	19,671	21,539 ®

(a) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sport England, English Heritage and Natural England.

(b) This reflects reallocation of expenditure by TfL as part of year end process of reconciling funding to its subsidiaries

(c) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of March 31 2011. This may have a bearing on the financing of capital expenditure. A residue of schemes in 2011-12 and 2012-13 will continue to be financed in reliance of supported borrowing from earlier years.

(d) The Prudential System, which came into effect on 1 April 2004, allows local authorities to raise finance for capital expenditure - without Government consent - where they can afford to service the debt without extra Government support.

(e) It is estimated that approximately £13 billion is associated with the financing of the HRA self-financing determination payment.

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4. Information on Prudential System: 2014-15

Table 5 shows final outturn information about the prudential system in 2014-15.

The Prudential Code for Capital Finance in Local Authorities was developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) as a professional code of practice to support local authorities in taking their decisions. Its key objectives are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable. As part of this framework the Prudential Code sets out the indicators that must be used.

These indicators include figures for:

Capital expenditure, capital financing requirement which is a measure that reflects an authority's underlying need to borrow, external debt includes gross borrowing and other long-term liabilities, operational boundary for external debt is the maximum level of external debt projected based on the authority's most likely, i.e. prudent, but not worst case scenario and authorised limit for external debt is the intended absolute limit that has to be set by the full Council

- At the beginning of 2014-15, local authority external debt stood at £97.6 billion. At the end of 2014-15, local authority external debt stood at £100.4 billion, an increase of 2.9%.
- At the beginning of 2014-15, the England total for operational boundaries was £111.8 billion, and that for authorised limits was £128.7 billion. At the end of 2014-15, the England totals for operational boundaries and authorised limits stood at nearly £113.7 billion and £130.9 billion respectively, an increase of 1.7% for both.
- At the beginning of 2014-15, local authority external debt was below the operational boundaries and authorised limits by margins of £27.9 billion and £44.9 billion respectively. At the end of 2014-15, local authority external debt was below the operational boundaries and authorised limits by margins of £27.4 billion and £44.6 billion respectively, amounting to the margins narrowing by 2%.

Table 5 - Local authority capital finance : prudential information : England 2014-15 : final outturn

	as at 1 April 2014	in 2014-15	£ million as at 31 March 2015
Capital Financing Requirement as at 1 April 2014	97,565		
Capital expenditure to be resourced by means of credit (+)		5,903	
Minimum Revenue Provision, Additional contribution from revenue, Contribution from Major Repairs Reserve, Use of		3,079	
Change in Capital Financing Requirement		2,824	
Capital Financing Requirement as at 31 March 2015			100,389
Gross borrowing	72,454		74,416
Other long-term liabilities	11,337		11,943
Total external debt	83,791		86,359
Operational boundary for external debt	111,782		113,715
Authorised limit for external debt	128,722		130,933
Investments	31,634		33,330

(a) Any capital receipts used to repay principal of any amount borrowed or to meet any liability in respect of credit arrangements, as authorised in Regulation 23(b) and 23(d). Excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.

Table 6 shows local authority net debt at the close of each financial year from 2010-11 to 2014-15. The net debt figures are derived from the sum of local authority gross borrowing and other long-term liabilities less the value of local authority investments at the end of the financial year.

Table 6: Local authority net debt as at 31 March: England: 2010-11 to 2014-15

	2010-11	2011-12 (b)	2012-13	2013-14	£ million 2014-15
Net debt: all authorities	45,021	53,719	54,323	52,141	51,409
Net debt: GLA and single-purpose authorities (a)	7,815	7,349	8,000	7,652	7,383
<i>of which:</i>					
GLA	6,204	5,443	6,177	6,028	7,457
Fire and rescue	387	309	965	169	116
Police	67	80	803	-153	-191
Net debt: unitaries, upper tier, lower tier authorities	37,205	46,370	46,323	44,488	44,027
<i>of which:</i>					
London Boroughs	6,806	5,750	3,982	3,314	2,755
Metropolitan Districts	16,088	16,413	16,682	17,594	17,874
Shire Counties	8,251	8,151	8,891	7,833	8,421
Shire Districts	-1,312	5,672	6,203	5,622	5,012
Unitaries	7,372	10,384	10,565	10,124	9,965

(a) Single purpose authorities include fire and rescue, national park, police, transport and waste authorities. This also includes Greater Manchester Combined Authority, which took over Greater Manchester Integrated Transport as of 1 April 2011.

(b) The HRA self-financing determination payments have had a particular impact on shire districts and this partly explains the large increase in net debt for this category of authorities in 2011-12

5. Self-financed borrowing: 2010-11 to 2014-15

Table 7 shows a time series of local authority self-financed borrowing from 2010-11 to 2014-15 by England totals and local authority class totals. The percentage of the use of self-financed borrowing has remained relatively stable over time. Between 2013-14 and 2014-15 there has been a significant increase in the amount of expenditure financed for the London boroughs, Metropolitan districts, Unitary authorities and Shire counties.

Table 7: Prudential system: self-financed borrowing by class of authority: 2010-11 to 2014-15							
	Percentage of authorities using self-financed	Amount of expenditure financed					Average amount per authority using self-financed
	%	£ million					£ million
	2014-15	2010-11	2011-12 ^(b)	2012-13	2013-14	2014-15	2014-15
London boroughs	85	407	2,493	614	423	506	18
Metropolitan districts	94	1,218	2,480	1,058	745	865	25
Unitary authorities	95	855	3,496	841	921	1,146	22
Shire counties	81	655	519	423	512	583	26
Shire districts	49	300	7,728	233	309	263	3
GLA	100	2,485	1,267	1,192	1,200	1,210	1,210
Other authorities (a)	43	415	424	363	275	203	5
All English authorities	62	6,335	18,406	4,723	4,386	4,777	17

Source: COR returns

(a) Other includes police, fire, parks and waste authorities.

(b) It is estimated that approximately £13 billion is associated with the financing of the HRA self-financing determination payment.

7. Accompanying tables

Accompanying tables are available to download alongside this release. These are:

Table 1	LA drop-down capital expenditure and receipts COR1 2014-15 by service breakdown – has been revised
Table 2	LA drop-down capital expenditure for social services COR3 2014-15
Table 3	LA drop-down capital expenditure on roads, street lighting 2014-15
Table 4	LA drop-down capital expenditure receipts and financing COR4 2014-15 – has been revised
Table 5	LA drop-down capital receipts and assets COR5 2014-15

2014-15 supplementary data - Housing Revenue Account capital expenditure, financing and Major Repairs Reserve will be published shortly.

All these tables can be accessed at

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-authority-capital-expenditure-receipts-and-financing>

Related DCLG statistical releases are available at the above address.

8. Terminology

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 25 2015. This is accessible at.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england> The most relevant terms for this release are explained below.

Capital expenditure – expenditure on the acquisition of fixed assets or expenditure which adds to and does not merely maintain the value of existing fixed assets.

Capital receipts – income from the sale of capital assets. Such income may only be used to repay loan debt or to finance new capital expenditure.

Capital expenditure charged to revenue account (CERA) – a method of financing capital expenditure where the expenditure is financed direct from revenue account in the year it is incurred

Credit arrangements – forms of credit that do not involve the borrowing of money by a local authority. For example leases of land (including buildings) or other property and contracts which provide for external credit (in the sense that there is more than a full financial year gap between the giving of value to the authority and the payment for that value).

Greater London Authority (GLA) – this includes GLA and its constituent bodies, the Mayor’s Office for Policing, London Fire and Emergency Planning Authority, Transport for London (TfL) and London Legacy Development Corporation (LLDC). Capital expenditure and receipts are reported by the GLA and the four functional bodies as a group and individually.

Minimum Revenue Provision – the minimum amount which must be charged to a revenue account each year and set aside as provision for repaying external loans and meeting other credit liabilities

Prudential capital finance system – this is the informal name for the system introduced on 1 April 2004 by Part 1 of the Local Government Act 2003. It allows local authorities to borrow without Government consent, provided that they can afford to service the debt from their own resources.

The Prudential Code – a professional code of practice prepared by the CIPFA, for the prudential system introduced on 1 April 2004. Local authorities are required by legislation to have regard to the code.

9. Technical Notes

Data quality

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

meet identified user needs;

are well explained and readily accessible;

are produced according to sound methods, and

are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

The information for 2014-15 in this release is derived from Capital Outturn Returns (COR) submitted to the Department for Communities and Local Government by 443 local authorities in England that complete the return. Reading failed to return their form. Further validation may lead to revision when final outturn figures are published later in the year.

Adjustments have been made to avoid double counting the GLA grants to other London authorities

Only data for authorities that have completed a valid form is used in the computation of national figures for the statistical release. If we do not hold a complete set of capital data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities; it only derives an England national figure based on the following properties;

- i. data currently held from validated authorities
- ii. number of missing or invalid authorities and what type of classification group they fit in (e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

Figures are subjected to rigorous pre-defined validation tests both within the forms themselves, while the forms are being completed by the authority and also in Communities and Local Government itself as the data are received and stored.

Service Reporting Code of Practice (SeRCOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. For a summary of SERCOP please see the following web link including information on legislative requirements:

<http://www.cipfastats.net/sercop/>

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

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

A non-scheduled revision was made on the 7 October 2015 to the original statistical release on local authority capital expenditure and receipts in England: 2014-15 final outturn which was published on 17 September 2015. These are minor revisions made to include corrected figures received from three authorities including Greater London Authority (GLA). Only GLA's revised figure of the GLA grants to other London authorities, which is adjusted to avoid double counting, has impacted on the value of the "expenditure on grants" at England level and in consequence the "total capital expenditure" and "total expenditure and other transactions" figures.

Scheduled Revisions

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

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>

Notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#statistical-series>

Timings of future releases are regularly placed on the Department's website, <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website,

<http://www.statistics.gov.uk/hub/economy/government-receipts-and-expenditure/local-government-finance>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 25 2015, which is available in hard copy from the Department for Communities and Local Government Publications, Cambertown House at product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Communities and Local Government website:

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

The CIPFA *Finance and General Statistics* publication also contains detailed information on local government finance.

CLIP Finance (CLIP-F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. To ensure users are made aware of significant changes and adjustments to Local Government Finance forms papers are tabled, discussed and published. Please visit the website for details of likely changes for future Revenue/Capital statistical releases.

<https://khub.net/group/clip>

Devolved administration statistics

The statistics in this Release are for England only. Statistics for Wales and Scotland can be found at wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en and www.scotland.gov.uk/topics/statistics/browse/local-government-finance respectively.

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

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

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September 2015

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ISBN: 978-1-4098-4682-6