



Cabinet 9 July 2013

Level of Council Tax Support Grant to Town/Parish Councils, and SEBC Revenue Grant Scheme for Parish Councils for 2014/2015 onwards (Jul13/06)

1. Summary and reasons for recommendations

- 1.1 This paper seeks to establish the level of council tax support grant to town/parish councils and St Edmundsbury Borough Council's (SEBC) grant scheme for parish councils (Parish Revenue Grant Scheme) for 2014/2015 onwards.
- 1.2 This paper has been prepared taking into account the significant financial challenges faced by the Council, like most others, over its current Medium Term Financial Strategy. For SEBC alone, the annual savings target for 2015/2016 is expected to be in the region of £1.7m, that is over and above the savings to be achieved through sharing services with Forest Heath District Council (FHDC). Shared services alone may not address the saving requirements for next year's budget and therefore local savings are also expected to be developed in order to achieve a balanced budget for 2014/2015.

2. Recommendations

- 2.1 It is **RECOMMENDED** that, subject to the approval of full Council:
 - (1) the Council Tax Support Grant for Parish/Town Councils be phased out over a four year period at a 25% reduction each year starting in 2014/2015 (year one being 2013/2014);
 - (2) the basis for the parish revenue support grant calculation for 2014/2015 onwards be calculated on the previous year's precept level, rather than the forthcoming year's estimated precepts, as outlined in Section 4.24 of Report E52;
 - (3) the Parish Revenue Grant Scheme be phased out over a four year period with a 25% reduction in the funding 'pot' each year starting in 2014/2015 (year one being 2013/2014);

- (4) the first two years' reduction amounts arising from the Parish Revenue Grant Scheme, as outlined in (3) above, be retained and for Cabinet to determine its use within the rural areas, possibly through a further amount for the established Rural Initiatives Grant Scheme; and
- (5) delegated authority be given to the Head of Resources and Performance in consultation with the Portfolio Holder for Resources and Performance to finalise the designs for both the Council Tax Support Grant Scheme and the Parish Revenue Grant Scheme following the Parish Conference in Autumn 2013, subject to there being no detrimental impact on the Council's Medium Term Financial Strategy beyond that allowed for in recommendations (1) and (3) above.

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3. Corporate priorities

3.1 The recommendations meet the following, as contained within the Corporate Plan:

- (a) Corporate Priority 3: *'Working together for an efficient Council'*.

4. Key Issues

Background

- 4.1 Members will recall that the Welfare Reform Act 2012 abolished the nationally funded Council Tax Benefit scheme, and replaced it with the requirement for local billing authorities, such as St Edmundsbury Borough Council (SEBC), to create and adopt a Local Council Tax Reduction (LCTR) Scheme from April 2013. Funding for these local schemes is now by the Department for Communities and Local Government (DCLG) through a cash limited grant to local authorities, but at 90% of the previous national scheme's funded value.
- 4.2 SEBC, like all councils, needed to consider its options to address the 10% funding cut from Central Government. Given the scale of the funding shortfall, the Cabinet agreed on 25 July 2012 that it would be advisable to pass on only a proportion of the burden to claimants, in order to incentivise work. Cabinet also noted that the funding gap could be closed by taking advantage of new powers within the Local Government Finance Act 2012 to reduce the level of discounts currently granted in respect of second homes and some classes of empty properties.
- 4.3 On 12 December 2012 (Report D224 refers), Full Council approved the adoption of its LCTR scheme, which included passing an 8.5% council tax liability onto working age claimants'. Full Council also approved on 26 February 2013 (Report D302 refers), reductions to the level of discounts and exemptions in respect of second homes and some classes of empty properties. Both reports sought to address the 10% cut in funding from Central Government.
- 4.4 The technical changes implemented by SEBC from 1 April 2013 are summarised below:
- (a) 'Class A' Empty Property (vacant dwellings where major repair works or structural alterations are required, underway or recently completed): **10% discount for a maximum of twelve months** (previous 100% exemption for a maximum of twelve months);
- (b) 'Class C' Empty Property (an empty property that is substantially unfurnished): **10% discount for a maximum of six months** (previous 100% exemption for a maximum of six months);
- (c) 'Empty homes premium': **50% premium** (150% charge in total) for properties empty for 2 years (previous no premium payable);
- (d) Second Homes: **5% discount** (previously 10% discount).

- 4.5 The degree of changes required/made by each authority in order to arrive at a cost neutral scheme through the LCTR scheme and the technical changes were very much dependant on the profile of each authority's claimant and housing profiles.
- 4.6 An important point to highlight is that the new LCTR scheme takes the form of a discount on the council tax bill, rather than the previous council tax benefit payment onto claimants' council tax accounts. Members will recall that this change had the impact of reducing the Council's tax base. The changes to the levels of second homes and some empty properties, on the other hand, had the impact of slightly increasing the Council's tax base.

Tax base impact

- 4.7 The overall net impact of these changes was a reduction of 3,663 (approximately 11%) on St Edmundsbury's tax base for 2013/2014, from the previous year's calculation. The percentage reduction at parish and town level could be more significant in areas where more residents are eligible for the LCTR scheme.
- 4.8 Reducing the tax base means that, if the Council's budget requirement remained the same, the amount of council tax charged would increase. This applies to both billing authorities (SEBC) and major precepting authorities (Suffolk County Council and the Police and Crime Commissioner), as well as local precepting authorities (parish and town councils). Examples A and B in Appendix A attached, illustrate the impact of these changes on a tax base calculation.
- 4.9 To mitigate the impact of this reduced council tax base DCLG distributed (through the formula grant process) a non ring-fenced grant to billing authorities and major precepting authorities. Because DCLG does not have a method for passing down funding direct to parish and town councils the grant to billing authorities also included an amount 'attributable to local precepting authorities'.
- 4.10 DCLG then expected billing and local precepting authorities to work together to manage the impact of the change in tax base on the local precepting authority. However, there was no prescribed basis on which the grant 'attributable to local precepting authorities' should be distributed by District/Borough Councils.
- 4.11 On 26 February 2013, delegated authority was given to the Head of Resources and Performance in consultation with the relevant Portfolio Holder, to design a scheme that looked to compensate parish and town councils for the net change in their tax base from these changes. The scheme design was to be limited to the cash sum received by SEBC which was 'attributable to local precepting authorities'.
- 4.12 The Council's Council Tax Support Grant scheme (as it has become known) was designed to compensate each parish and town council in St Edmundsbury for any negative movement in that town or parish's tax base as a result of these changes. The amount granted under the scheme was based on that town or parish's 2012/2013 Band D council tax level, multiplied by the movement in that town or parish's tax base between the 2013/2014 (under the new calculation) and the 2012/2013 tax base (under the old calculation). Example C in Appendix A, illustrates the grant payment that would have been awarded using Examples A and B again.

- 4.13 Example D in Appendix A, shows how the grant scheme compensates the parish and town in these examples for the negative movement in its tax base as a result of these changes.

Future challenges – Level of Council Tax Support Grant for 2014/2015 onwards

- 4.14 The DCLG has recently confirmed that the council tax support grant (including both the district and parish and town elements) **will only be separately identifiable in the 2013/2014** formula grant settlement. From 2014/2015 any amount received for these grants will be included within the retained business rates and revenue support grant (RSG) elements of our formula grant settlement, but it will not be separately identifiable.
- 4.15 The RSG part of our formula grant settlement will be scaled back for individual councils according to their combined spending trajectory, by service tier. The element within the retained business rates portion will not be scaled back in the same way, as this is now linked to overall business rate yield movement under the new business rate retention scheme.
- 4.16 DCLG has confirmed that the council tax support grant allocations for each authority will include the element attributable to parish and towns, and also that the amount included will not alter other than as a result of the scaling back as outlined above in 4.15 above. So in summary DCLG is confirming that the council tax support grant for both the district and parish and town elements **will be in our 2014/2015 formula grant settlement, however the amount itself will not be separately visible, and the amount will be less than in 2013/2014.** For 2013/2014, the total council tax support grant paid to town and parish councils was approximately £168,000.
- 4.17 The provisional 2014/2015 formula grant settlement communicated to SEBC as part of the budget process represents as much as a **24% reduction** from 2013/2014 totals expressed against the Revenue Support Grant element, the only element funded now by Central Government on a needs based assessment.
- 4.18 DCLG has continued to stress that it is for each local authority to reach agreement with their parish and town councils on the amount of funding that is passed down. There are still no current plans to make the redistribution of funding to parish and town councils compulsory. However, DCLG is in the process of collecting data from all local authorities to identify the amount of funding passed down to parish areas to provide it with a comprehensive picture of the approach that billing authorities have taken for 2013/2014.
- 4.19 DCLG has indicated that Ministers will be considering the appropriate measures to take with those authorities that have failed to pass on funding this year and that for 2014/2015, Ministers will continue to expect billing authorities to work with their parish and town councils to determine the level of funding that should be passed down.

- 4.20 Different approaches were taken across the Suffolk Authorities with regards to the re-distribution of the 2012/2013 parish and town element of the council tax support grant. The table below outlines this:

District/Borough	Approach for 2013/2014
Babergh	Passed on the grant in full
Suffolk Coastal	Grant if applied for
Forest Heath	Passed on the grant in full
Mid Suffolk	Passed on the grant in full
St Edmundsbury	Passed on the grant in full
Waveney	No grant distributed

Future challenges – Calculation basis and level of the Parish Revenue Grant Scheme for 2014/2015 and onwards

- 4.21 SEBC operates an annual Parish Revenue Grant Scheme. For 2013/2014 the amount available through this scheme was frozen at the previous year's sum of £127,575 (per annum). Town Councils are not eligible for this grant. It is worth noting that SEBC is the only Suffolk Authority that operates such a grant scheme.
- 4.22 The current SEBC scheme states that a grant of 7.5% will be paid towards each parish's administration costs and up to 50% towards 'other' (defined) parish expenditure. In addition the scheme states that no individual parish revenue grant will exceed 9% of the total grant pot available. If the combination of all requests exceeds £127,575, a pro rata reduction will be applied.
- 4.23 The current calculation basis is not easy to administer and is not favoured by parish councils and their clerks, as it is difficult to forecast the amount of grant that your parish is likely to receive because it uses the following years' estimated precept levels, which are not often available from all parishes until the beginning of December, leaving little time to adjust any spending plans. Furthermore any movement in any one parish's precept level from their December estimates could have the affect of changing the levels for all the other parish council's revenue grants, simply because of this percentage allocation basis.
- 4.24 It was suggested at the Parish Conference earlier this year that the Council should consider a change to the basis of the calculation to make it easier to administer and to allow greater certainty over the amount to be awarded to the parish councils, once of course the overall annual funding 'pot' available is confirmed by the Borough. The suggestion was made regarding **keeping the percentage basis, but using the previous year's precept requirement** to calculate the individual parish revenue grant amount. So for 2014/2015, the 2013/2014 precept levels would be used rather than trying to use 2014/2015 estimates. This was well received and supported by those parishes represented at the Parish Conference.
- 4.25 As the Council's revenue budgets continue to come under pressure from continuous reductions in Central Government funding, increase in service demand and increased cost of inflation and pension costs, the level of funding for this revenue support scheme needs to be also considered.

Future challenges – Council Tax Referendum at parish and town level - 2014/2015 and onwards?

- 4.26 From 2012/2013 DCLG announced that, should a local authority (covering County, District/Borough and Police and Crime Commissioners) wish to raise their level of council tax by more than 2%, they would need to hold a local referendum giving their local electorate the opportunity to approve or veto the increase.
- 4.27 Although this referendum requirement was not imposed at parish and town level, DCLG has continued to keep this under annual review. On 19 March 2013 a Bill (first reading) was introduced which aims to cap parish and town preceptors by imposing referendums on a precept increase of 2% or more.
- 4.28 This Bill, 'The Parish and Town Council Precepts (Referendums) Bill' was a Private Members' Bill which was introduced by Kris Hopkins MP via a Ten Minute Rule Motion on 19 March 2013. These Bills do not often become Acts but the process allows the MP to raise the profile of a particular subject. This Bill, like all uncompleted Private Members' Bills, has now fallen following the prorogation of Parliament on 25 April 2013, the day before the Bill was scheduled to have its Second Reading. It is open to the MP to decide whether he wishes to re-introduce the Bill in another parliamentary session, to date this has not taken place.
- 4.29 Although this Bill has not progressed further, Members should note that in any event, DCLG already has powers to make parish and town precept increases subject to a referendum of local people, following the introduction of provisions for council tax referendums in the Localism Act 2011.
- 4.30 To date, DCLG has not used these powers in relation to parish and town councils, but it has confirmed that they are continuing to monitor parish and town precept increases and **will keep the situation under review** with regard to making excessive increases subject to a referendum in future years.
- 4.31 If DCLG chooses to exercise these powers for parish and town precept increases, **the cost to hold a local referendum would be picked up by the relevant town or parish councils**. The Borough Council would run the local referendum and then fully recharge that cost on. The approximate cost per local referendum for each parish and town council are included at Appendix B for information. It is likely that most parish and town councils would not have planned for or even earmarked any funds for such local referendums to be held.
- 4.32 Parish and town councils are really concerned about the possibility of the referendum cap coming in for 2014/2015, especially as they are unsure of the amounts to be made available under the Council Tax Support Grant Scheme and the Parish Revenue Grant Scheme, together with not even allowing them the opportunity to make any financial provision for the potential cost of holding a local referendum.

5. Other options considered

- 5.1 Other options have been considered, including looking at the period of phasing out the grant; however given the continued financial pressure on the Borough Council, the recommendations proposed are considered the appropriate way forward and will also provide some certainty for town and parish councils.

6. Community impact and engagement

- 6.1 With the possibility of council tax referendums being imposed at town and parish level it is considered, in the interest of the town and parish councils, that SEBC should look to communicate at the earliest opportunity any potential reduction in the level of funding for both revenue schemes. This is not to say that the Council expects that parish and town councils will simply resolve any reduction in funding from the Borough Council through a progressive increase in their precept levels (per band D property), but that it is considered only right to allow the town and parishes to consider this as an option.
- 6.2 Engagement with parish and town councils will take place at the next Parish Conference planned for Autumn 2013. Officers will work with the Portfolio Holder for Resources and Performance to develop a workshop approach to the conference, designed to support discussions around managing the impact of these changes at a local level.
- 6.3 Appendix B details the approximate cost of holding a local referendum or election for each parish and town council within the St Edmundsbury area. This information will be shared with each parish and town council so that they can take this into account when setting their annual precept requirement.
- 6.4 Appendix C confirms the current level of council tax support grant funding for each parish and town council in the Borough.

7. Financial and resource implications

- 7.1 Recognising the financial challenges facing SEBC over the current Medium Term Financial Strategy, it should be acknowledged that neither the council tax support grant, nor the parish revenue grant are financially sustainable schemes going forward. The Council Tax Support Grant Scheme will be subject to annual reductions through the scaling back of council funding by Central Government. The parish revenue support grant, like all revenue expenditure items will be subject to review as a result of the overall financial pressures on the Council.

8. Risk/opportunity assessment

Risk area	Inherent level of risk (before controls)	Controls	Residual risk (after controls)
	High/Medium/Low		High/Medium/Low
The scheme is unaffordable for 2014/2015 because the level of revenue support grant reduction is higher than currently included within the provisional grant announcement for 2014/2015	Medium	Budget estimates will be prepared based on a grant scheme at 75% cost of the 2013/2014 value, with any negative movement in the final grant settlement for 2014/2015 being accommodated at Borough Council level	Low

Parish and town councils are unaware of the reduction in the level council tax support or parish revenue support grant scheme from the Borough Council	Medium	Communication to take place at the parish conference in Autumn 2013. Officers to confirm exact amounts for the next four years of the level of council tax support grant funding for each parish and town council as part of the 2014/2015 precept setting process	Low
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9. Legal and policy implications

- 9.1 DCLG distributed (through the formula grant process) a non ring-fenced grant to billing authorities and major precepting authorities. Because DCLG does not have a method for passing down funding direct to parish and town councils the grant to billing authorities also included an amount 'attributable to local precepting authorities'. There was no prescribed basis on which the grant 'attributable to local precepting authorities' should be distributed by District/Borough Councils.
- 9.2 St Edmundsbury is amongst only a few councils in the country that still revenue fund parish council expenditure.

10. Wards affected

- 10.1 All wards will be affected

11. Background papers

- 11.1 Report D224: Full Council 12 December 2012 - Local Council Tax Support Scheme
Report D302: Full Council 26 February 2013 - Reductions to the level of discounts and exemptions in respect of second homes and some classes of empty properties

12. Documents attached

- 12.1 Appendix A: Tax Base Calculation Examples
Appendix B: Estimated Parish Referendum/Election Costs
Appendix C: 2013/2014 Council Tax Support Grant Scheme and Parish Revenue Grant Scheme funding per parish and town council

Example A – Using the previous tax base calculation pre April 2013

Property example	No. of Band D properties a	% used in tax base calculation b	No. used in tax base calculation = (a x b)
No council tax benefits, discounts or exemptions	100	100%	100
In receipt of 100% council tax benefits	20	100%	20
In receipt of Second person discount (25%)	10	75%	7.5
In receipt of 10% second homes discount	10	90%	9
In receipt of 100% exemption (i.e. USAFE servicemen)	2	0%	0
Tax base calculation 2012/13			136.5 c
Precept requirement 2012/13			£5,000 d
Precept per Band D equivalent 2012/13			£36.63 =e (d / c)

Example B – Using the new tax base calculation post April 2013

Property example	No. of Band D properties f	% used in tax base calculation g	No. used in tax base calculation = (f x g)
No council tax benefits, discounts or exemptions	100	100%	100
In receipt of 91.5% council tax discount (passing 8.5% liability onto the working aged claimant)	20	8.5%	1.7
In receipt of Second person discount (25%)	10	75%	7.5
In receipt of 5% second homes discount (previously 10%)	10	95%	9.5
In receipt of 100% exemption (i.e. USAFE servicemen)	2	0%	0
Tax base calculation 2013/14			118.7 h
Precept requirement 2013/14			£5,000 i
Precept per Band D equivalent 2013/14			£42.12 j = (i / h)

Summary between A and B above:

Description	Tax base	Precept Requirement	Precept per Band D equivalent
Example A – Pre April 2013	136.5	£5,000	£36.63
Example B – Post April 2013	118.7	£5,000	£42.12
Reduction in tax base	17.8		
Change in precept requirement		£0	
Increase in precept per Band D equivalent			£5.49

f

Example C – Calculation of the Council Tax Support Grant

Illustration of how the Council Tax Support Grant would have been calculated using the above examples:

Example A – 2012/13 Precept per Band D equivalent	£36.63	e
Reduction in tax base	17.8	f
Council Tax Support Grant	£652.01	g = (e x f)

Example D – Town or Parish income

From the town or parish's perspective, the total amount of income for 2013/14 would still have been £5,000 for 2013/14, if the town or parishes wished to maintain the Precept per Band D equivalent at the 2012/13 level.

Illustrated as follows:

Precept requirement	£4,347.99
Tax base x Precept per Band D equivalent (h x e) 118.70 x £36.63	
Council Tax support Grant	£652.01
Total income	£5,000.00

Estimated Parish Referendum Costs

The costs below are based on a stand-alone referendum where all costs incurred would be recharged to the parish.

Parish	Electors	Costs
Bardwell	601	£1,500 - £2,250
Barnham	479	£1,000 - £1,500
Barningham	751	£1,500 - £2,250
Barrow	1,309	£1,500 - £2,250
Bradfield Combust with Stanningfield	470	£1,000 - £1,500
Bradfield St Clare	126	£1,000 - £1,500
Bradfield St George	327	£1,000 - £1,500
Brockley	274	£1,000 - £1,500
Bury St Edmunds	31,009	£30,000 - £35,000
Cavendish	878	£1,500 - £2,250
Chedburgh	511	£1,500 - £2,250
Chevington	497	£1,000 - £1,500
Clare	1,725	£1,500 - £2,250
Coney Weston	319	£1,000 - £1,500
Cowlinge	241	£1,000 - £1,500
Culford, West Stow & Wordwell	522	£1,500 - £2,250
Denham	129	£1,000 - £1,500
Depden	164	£1,000 - £1,500
Fakenham Magna	123	£1,000 - £1,500
Flempton cum Hengrave	269	£1,000 - £1,500
Fornham All Saints	601	£1,500 - £2,250
Fornham St Genevieve	97	£1,000 - £1,500
Fornham St Martin	1,057	£1,500 - £2,250
Great Barton	1,784	£1,500 - £2,250
Great Bradley	299	£1,000 - £1,500

Parish Meetings	
Ampton	45
Barnardiston	117
Denston	102
Euston	117
Little Bradley	47
Little Livermere	37
Little Wratting	132
Rede	116
Timworth	49
Wixoe	125

Grouped
parishes

Great Livermere	172	£1,000 - £1,500
Great Thurlow	168	£1,000 - £1,500
Great Whelnetham & Little Whelnetham	820	£1,500 - £2,250
Great Wratting	154	£1,000 - £1,500
Hargrave	243	£1,000 - £1,500
Haverhill	19,433	£15,000 - £20,000
Hawkedon	109	£1,000 - £1,500
Hawstead	263	£1,000 - £1,500
Hepworth	453	£1,000 - £1,500
Honington cum Sapiston	872	£1,500 - £2,250
Hopton cum Knettishall	545	£1,500 - £2,250
Horringer cum Ickworth	839	£1,500 - £2,250
Hundon	873	£1,500 - £2,250
Ingham	348	£1,000 - £1,500
Ixworth & Ixworth Thorpe	1,793	£1,500 - £2,250
Kedington	1,457	£1,500 - £2,250
Lackford	206	£1,000 - £1,500
Lidgate	191	£1,000 - £1,500
Little Thurlow	202	£1,000 - £1,500
Market Weston	202	£1,000 - £1,500
Nowton	142	£1,000 - £1,500
Ousden	199	£1,000 - £1,500
Pakenham	726	£1,500 - £2,250
Poslingford	159	£1,000 - £1,500
Risby	666	£1,500 - £2,250
Rushbrooke with Rougham	929	£1,500 - £2,250
Stansfield	182	£1,000 - £1,500
Stanton	2,026	£1,500 - £2,250
Stoke By Clare	405	£1,000 - £1,500
Stradishall	363	£1,000 - £1,500
The Saxhams	245	£1,000 - £1,500

Thelnetham	206	£1,000 - £1,500
Troston	678	£1,500 - £2,250
Westley	157	£1,000 - £1,500
Whepstead	366	£1,000 - £1,500
Wickhambrook	987	£1,500 - £2,250
Withersfield	397	£1,000 - £1,500

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Parish Town Council Precept Requirements

APPENDIX C

2013/14 PARISH	Gross Requirements						Local Scheme Grants				Precept £	No Band D Equip. Dwellings	Parish Council Tax 2013/14 £
	Gross Requirements Grants	S137	Total	Expenditure Admin	Grant Aided Other	Gross Total	Admin	Actual Other	Council Tax Support Grant	Total Grant			
	£	£	£	£	£	£	7.50% £	29.789% £	£	£			
Ampton, Timworth & Livermere (NIL)	-	-	-	-	-	-	-	-	-	-	-	49.49	-
Bardwell	-	250	250	3,142	4,958	8,350	236	1,477	212	1,925	6,425	295.32	21.76
Barnardiston (NIL)	-	-	-	-	-	-	-	-	-	-	-	55.03	-
Barnham	400	200	600	2,400	3,200	6,200	180	953	204	1,337	4,863	222.41	21.87
Barningham	-	200	200	9,250	12,950	22,400	694	3,858	1,643	6,195	16,205	316.15	51.26
Barrow cum Denham	-	-	-	11,020	11,180	22,200	827	3,330	1,930	6,087	16,113	604.27	26.67
Barton, Great	3,240	725	3,965	20,410	8,385	32,760	1,531	2,498	1,076	5,105	27,655	917.45	30.14
Bradfield Combust with Stanningfield	-	-	-	3,777	6,423	10,200	283	2,211	738	3,232	6,968	218.22	31.93
Bradfield St Clare	-	-	-	940	1,060	2,000	71	316	103	490	1,510	65.43	23.08
Bradfield St George	950	100	1,050	3,750	700	5,500	281	209	378	868	4,632	149.55	30.97
Bradley, Great	-	20	20	2,730	6,450	9,200	205	1,921	374	2,500	6,700	155.40	43.11
Bradley, Little (NIL)	-	-	-	-	-	-	-	-	-	-	-	20.98	-
Brockley	-	-	-	-	8,000	8,000	-	2,383	243	2,626	5,374	125.70	42.75
Cavendish	-	400	400	8,725	18,300	27,425	654	5,451	1,136	7,241	20,184	419.27	48.14
Chedburgh	-	300	300	4,084	3,895	8,279	306	1,160	119	1,585	6,694	235.99	28.37
Chevington	500	550	1,050	3,430	3,100	7,580	257	923	201	1,381	6,199	262.07	23.65
Clare	14,670	1,000	15,670	18,148	69,661	103,479	1,361	20,751	9,104	20,586	82,893	769.76	107.69
Coney Weston	-	17	17	849	2,090	2,956	64	623	67	754	2,202	164.50	13.39
Cowlinge	-	25	25	1,750	4,225	6,000	131	1,259	66	1,456	4,544	133.95	33.92
(Culford	1,717	315	2,032	3,140	776	5,948	236	231	45	512	5,436	182.24	29.83
(Wordwell	108	20	128	200	49	377	15	15		30	347	8.51	40.78
(West Stow	900	165	1,065	1,645	407	3,117	123	121		244	2,873	76.32	37.64
Denston	-	-	-	117	133	250	9	40		49	201	55.33	3.63
Depden	-	-	-	2,610	135	2,745	196	40	65	301	2,444	80.08	30.52
Euston	1,200	100	1,300	100	300	1,700	8	89	8	105	1,595	59.60	26.76
Fakenham Magna	-	-	-	1,921	1,509	3,430	144	450	88	682	2,748	59.97	45.82
Flempton-Cum-Hengrave	100	-	100	720	2,500	3,320	54	745		799	2,521	135.01	18.67
Fornham All Saints	280	2,200	2,480	5,950	6,550	14,980	446	1,951	1,624	4,021	10,959	265.75	41.24
Fornham St Martin-cum-St Genevieve	600	950	1,550	10,435	8,015	20,000	783	2,388	833	4,004	15,996	486.70	32.87
Hargrave	3,410	-	3,410	90	500	4,000	7	149	272	428	3,572	115.42	30.95
Hawkedon	-	-	-	200	150	350	15	45		60	290	64.94	4.47
Hawstead	400	-	400	5,392	2,208	8,000	404	658	412	1,474	6,526	129.76	50.29
Hepworth	-	1,200	1,200	2,000	1,000	4,200	150	298	268	716	3,484	205.27	16.97
Honington-Cum-Sapiston	800	5,923	6,723	4,328	3,880	14,931	325	1,156	1,110	2,591	12,340	291.54	42.33
(Hopton	-	280	280	3,855	3,135	7,270	289	934	656	1,879	5,391	231.38	23.30
(Knettishall	-	20	20	165	145	330	12	43	32	87	243	10.59	22.95
(Horringer	-	100	100	6,338	5,857	12,295	438	1,596	346	2,380	9,915	404.94	24.49
(Ickworth	-	-	-	107	98	205	8	29	17	54	151	8.71	17.34
Hundon	750	1,100	1,850	5,235	7,724	14,809	393	2,301	914	3,608	11,201	419.79	26.68
Ingham	180	150	330	2,601	1,100	4,031	195	328	175	698	3,333	154.12	21.63
Ixworth cum Ixworth Thorpe	-	2,000	2,000	12,815	33,785	48,600	961	10,064	3,325	14,350	34,250	740.88	46.23
Kedington	-	1,800	1,800	20,565	25,830	48,195	1,542	7,695	2,565	11,802	36,393	630.04	57.76

Parish Town Council Precept Requirements

APPENDIX C

2013/14 PARISH	Gross Requirements						Local Scheme Grants				Precept £	No Band D Equiv. Dwellings	Parish Council Tax 2013/14 £
	Gross Requirements		Total	Expenditure Grant Aided		Gross Total	Admin	Actual Other	Council Tax Support Grant	Total Grant			
	Grants	S137		Admin	Other								
	£	£	£	£	£	£	7.50% £	29.789% £	£	£			
Lackford	-	500	500	3,205	1,295	5,000	240	386		626	4,374	103.15	42.40
Lidgate	-	325	325	3,560	2,050	5,935	267	611	213	1,091	4,844	101.75	47.61
Livermere, Great	-	100	100	2,645	2,660	5,405	198	792	721	1,711	3,694	73.40	50.33
Market Weston	-	150	150	2,920	1,130	4,200	219	337	172	728	3,472	95.89	36.21
Nowton	100	-	100	1,677	1,020	2,797	126	304		430	2,367	70.08	33.78
Ousden	-	270	270	2,960	2,600	5,830	222	775	348	1,345	4,485	111.35	40.28
Pakenham	-	265	265	4,782	5,420	10,467	359	1,615	605	2,579	7,888	336.20	23.46
Poslingford	-	-	-	1,878	2,000	3,878	141	596	196	933	2,945	80.25	36.70
Rede	-	-	-	346	1,144	1,490	26	341	24	391	1,099	49.99	21.98
Risby	-	100	100	4,065	6,860	11,025	305	2,044	604	2,953	8,072	270.67	29.82
Rushbrook with Rougham	-	175	175	6,025	5,300	11,500	452	983	796	2,231	9,269	393.38	23.56
The Saxhams	50	-	50	1,700	3,250	5,000	128	968		1,096	3,904	130.08	30.01
Stansfield	-	75	75	3,880	1,130	5,085	291	337	301	929	4,156	85.31	48.72
Stanton	11,200	1,500	12,700	9,525	38,275	60,500	714	11,402	4,776	16,258	44,242	783.07	56.50
Stoke By Clare	250	1,500	1,750	1,992	11,380	15,122	149	3,390	376	3,915	11,207	215.78	51.94
Stradishall	-	-	-	4,210	2,870	7,080	316	855	420	1,591	5,489	152.32	36.04
Thelnetham	-	-	-	1,000	800	1,800	75	238	49	362	1,438	100.55	14.30
Thurlow, Great	100	100	200	2,000	2,300	4,500	150	685	30	865	3,635	81.35	44.68
Thurlow, Little	-	300	300	2,840	3,540	6,680	213	1,055	416	1,684	4,996	102.44	48.77
Troston	-	-	-	3,850	5,150	9,000	289	1,534	-	1,823	7,177	286.77	25.03
Westley	-	200	200	1,200	-	1,400	90	-		90	1,310	98.01	13.37
Whelmetham, Great/Little	500	500	1,000	3,572	3,065	7,637	268	913	420	1,601	6,036	342.08	17.64
Whepstead	115	725	840	6,140	1,750	8,730	461	521	45	1,027	7,703	211.75	36.38
Wickhambrook	1,000	300	1,300	10,295	18,847	30,442	772	5,614	1,907	8,293	22,149	458.92	48.26
Withersfield	400	100	500	3,112	3,612	7,224	233	1,076	361	1,670	5,554	201.04	27.63
Wixoe	-	-	-	-	1,090	1,090	-	325	20	345	745	67.61	11.02
Wratting, Great	600	100	700	4,610	100	5,410	346	30	230	606	4,804	85.42	56.24
Wratting, Little (NIL)	-	-	-	-	-	-	-	-	-	-	-	64.33	-
TOTAL OF PARISHES EXCLUDING TOWN COUNCILS	44,520	27,395	71,915	278,923	399,001	749,839	20,884	118,416	43,379	171,415	578,424	15,150.77	
Town Councils:													
Bury St Edmunds - unconfirmed figures						189,500			19,323	19,323	170,177	12,605.48	13.50
Haverhill - unconfirmed figures						875,382			128,933	128,933	746,449	6,924.27	107.80
TOTAL OF PARISHES & TOWN COUNCILS	44,520	27,395	71,915	278,923	399,001	1,814,721	20,884	118,416	191,635	319,671	1,495,050	34,680.52	43.11

1. Grouped parishes which levy a precept are shown bracketed together.
2. Grouped parishes which precept as a group are shown on one line.
3. The total average Council Tax is calculated by dividing the total precepts by the total tax base for the Borough.