

Cabinet

18 December 2013

Calculation of Council Tax Base 2014/15

Key Decision : CORP/R/13/04



Report of Corporate Management Team Don McLure, Corporate Director Resources Councillor Alan Napier, Portfolio Holder for Finance

Purpose of the Report

- 1 To determine the Council's Council Tax Base for all domestic properties liable to pay council tax, which is an important component in the Council's budget setting process for 2014/15.

Background

- 2 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base' for each following financial year.
- 3 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of Local Council Tax Support Schemes (LCTSS's) from 1 April 2013.
- 4 The Council Tax Base is a measure of the County Council's 'taxable capacity', for the purpose of setting its Council Tax. Legislation requires the Council to set out the formula for that calculation and that the tax base is formally approved by Cabinet.
- 5 Section 84 of the Local Government Act 2003 enables authorities to set their Council Tax Base, other than by a decision of the full Council, therefore, allowing Cabinet to take the necessary decisions to determine the Council Tax Base for 2014/15.
- 6 Council on 4 December 2013 resolved to continue with the current Local Council Tax Support Scheme into 2014/15, which retains the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013.
- 7 The extension to the LCTSS is initially for one more year and the Scheme will be kept under continuous review with a further decision to be considered by Cabinet in September 2014 and Council by January 2015. There are no other discount changes impacting on the Tax Base for 2014/15.

Calculating the Tax Base 2014/15

- 8 Appendix 2 shows the number of dwellings in County Durham, allocated across the various Council Tax Bands. At 31 October 2013 there were 236,957 dwellings in County Durham.
- 9 Some of these properties are exempt from council tax (e.g. dwellings occupied solely by students), whilst in single person households only 75% of the tax is payable. Following decisions taken last year, empty properties no longer receive any discount, neither do second homes and long term empty properties (those empty for more than two years) attract a 50% premium.
- 10 The number of dwellings, therefore, needs to be adjusted to reflect these discounts and exemptions, giving a net property base (chargeable dwellings) for each Council Tax band. Council Tax for a Band A property is 6/9ths of the Band D council tax; Band B is 7/9ths and Band C is 8/9ths. Prior to consideration of the impact of the LCTSS, there are 209,962.6 chargeable properties in County Durham. 84.7% of these are within bands A to C, with 59.6% of all properties being in Band A. (By comparison, Surrey County Council has 424,939 chargeable properties with only 23% of these properties falling within bands A to C, and only 1.5% of all properties being in Band A).
- 11 The Council Tax levied varies between the different bands according to proportions laid down in legislation. These proportions are based around Band D, and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each band's net property base produces the number of 'Band D Equivalent' properties for the area. Prior to consideration of the impact of LCTSS, there are 164,273.2 Band D Equivalent properties in County Durham.
- 12 In determining the Council Tax Base for 2014/15, two further issues must be factored into the calculation:
 - Forecast reductions in the tax base as a result of the move to the LCTSS, which is a discount rather than a benefit payment - including a prudent 2% assumed increase in caseload / costs in 2014/15 over the 2013/14 year to date costs of the current LCTSS; and
 - Provision for non-collection
- 13 In 2013/14, the provision for non-collection was 1.5%, giving a forecast collection rate of 98.5% and based on actual collection performance, it is proposed to retain the same collection rate for 2014/15. In determining the tax base, no provision has been made for new build or other changes in the quantum of discounts and exemptions. This is a prudent approach.
- 14 Taking into account the forecast collection rate and factoring in the adjustments to the Band D Equivalent properties as a result of the LCTSS next year, the Band D Equivalent Tax Base will be 129,047.4 in 2014/15, which compares to the current 2013/14 tax base figure for the County of 128,205.0 – an increase of 842.4 (0.65%).
- 15 The council tax base for the County Council will be used by the Police and Crime Commissioner and the Durham and Darlington Fire and Rescue

Authority to set their council tax precepts for 2014/15, which will be included in the council tax bills sent to every council tax payer in the County.

- 16 The parish and town councils and the Charter Trust for the City of Durham, council tax bases are set out at Appendix 3 and will be used to calculate the parish and town councils and the Charter Trust for the City of Durham precepts in 2014/15. These will also be added to the council tax bills and sent to every council tax payer in the respective parish and town council areas and includes amendments to the ward boundaries affecting the Cassop-Cum-Quarrington and Shincliffe Parishes, as approved by Full Council on 4 December 2013.
- 17 The Council's formula grant payment includes an element relating to Town and Parish (T&P) Councils and whilst the Council has passed the grant on to the Town and Parish Councils in 2013/14, there is no statutory requirement to do so. Following discussions with Town and Parish Councils, Cabinet on 11 September 2013, resolved to continue to pass on the Town and Parish element of its formula grant in 2014/15 but in doing so apply pro-rata reductions in the Council Tax Support Grant paid to Town and Parish Councils from 2014/15 in line with reductions in the overall formula funding made available to the Council.
- 18 Appendix 4 summarises the financial impact on individual parish and town councils across the county and the Charter Trust for the City of Durham from the combined effects of the changes to tax base, and the distribution of LCTSS grant in 2014/15.
- 19 The LCTSS grant payable to individual Town and Parish Councils has been allocated proportionate to impact on tax raising capacity brought about by the LCTSS, which was agreed as the most appropriate method of distribution.
- 20 In overall terms the reduction in resource next year for the parish and town councils is circa £222,600 – of which £63,400 relates to the Government's withdrawal of the LCTSS transition grant payable in 2013/14 only.
- 21 To maintain spending at current levels, and assuming no efficiencies are achievable to offset these pressures, the average increase in town and parish precepts would be 2.24% in 2014/15.
- 22 Because the level of precepts and Band D Council Tax varies significantly across the various areas, the average actual £ increase varies considerably, ranging from a 1 pence to £5.89 per annum increase at Band A.

Next Steps

- 23 Police, Fire and local parish and town councils have been notified of their indicative Council Tax Bases. Subject to Cabinet consideration of this report, this will be confirmed. Town and Parish Councils have been requested to submit their precept requests by 31 January 2014 to enable these to be incorporated into the 2014/15 Budget and Council tax setting reports to Cabinet and Council in February 2014.

- 24 Officers will continue to carefully track and monitor the Council Tax Base and Collection Fund performance. The quarter 2 forecast of outturn report (based on the position to 30 September 2013) includes details of the Collection Fund performance. For budget setting purposes the Collection Fund is assumed to be balanced at 31 March 2014, i.e. no surplus or deficit on the Fund to be taken into account at Council Tax setting. The major precepting bodies (Police & Fire) have been notified of this.
- 25 In continuing with the current LCTSS next year, members have committed to a full review of the Scheme in early summer of 2014. This review will draw on experiences elsewhere and the impact of the wider welfare reforms in County Durham during 2013/14 and put forward options for consideration by Cabinet in September next year, with a view to consultation on any changes for 2015/16 being in the Autumn of 2014 and a report being presented to Cabinet on the outcome of the consultation in December 2014. The 2015/16 LCTSS scheme will need to be endorsed by Council before 31 January 2015.

Recommendation and reasons

- 26 It is recommended that Cabinet approves the Council Tax Base for the financial year 2014/15 for the County, which has been calculated to be 129,047.4 Band D equivalent properties.

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Background Papers

- Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI:2012:2914)
- Welfare Reform Act 2012.
- Welfare reform update and review of Local Council Tax Support Scheme – report to Cabinet 11 September 2013
- Local Council Tax Support Scheme 2014/15 – report to Council 4 December 2013

Appendix 1: Implications

Finance

Council on 4 December 2013 resolved to extend and continue the current Local Council Tax Support Scheme into 2014/15, which retains the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013.

The extension to the LCTSS is initially for one more year only and the Scheme will be kept under continuous review with a further decision to be considered by Cabinet in July / September 2014 and Council in January 2015. There are no other discount changes impacting on the Tax Base for 2014/15.

The Council will distribute £2.092m of its formula grant to the Town and Parish Councils and the Charter Trust for the City of Durham in 2014/15, reflecting the Town and Parish element of the LCTSS Grant (as reduced in line with Council formula grant reductions). The LCTSS Transition grant, £0.064m in 2013/14, drops out in 2014/15.

Factoring in the Tax Base figures contained in this report, the Council will be able to factor in additional Council tax revenues of c£1.080m into MTFP4 in 2014/15

Staffing

There are no staffing resource implications at this stage. The Revenues and Benefits service has been restructured during 2013/14 linked to the delivery of MTFP savings requirements in 2014/15 (£465,000). The impact of the LCTSS and the changes to discounts and exemptions, plus the Business Rate Retention scheme and the on-going impact of the wider Welfare Reforms has been factored into these considerations.

Risk

The key risks associated with this report are financial, in terms of prudence and accuracy of forecasts used to determine the Tax Base.

The Council's performance on recovery of Council Tax, both in year and the overall recovery rate needs careful monitoring. In 2013/14, the provision for non-collection was 1.5%, giving a forecast collection rate of 98.5% and it is proposed to retain the same collection rate for 2014/15.

The tax base forecasts include provision for a 2% increase in LCTSS costs and no provision has been made for new build or other changes in the quantum of discounts and exemptions. This is a prudent approach.

Officers will continue to carefully track and monitor the Council Tax Base and Collection Fund performance. The quarter 2 forecast of outturn report (based on the position to 30 September 2013) includes details of the Collection Fund performance. For budget setting purposes the Collection Fund is assumed to be balanced at 31 March 2014, i.e. no surplus or deficit on the Fund to be taken into account at Council Tax setting.

Equality and Diversity / Public Sector Equality Duty

None.

Accommodation

None

Crime and Disorder

None.

Human Rights

None

Consultation

Towns and Parish Councils were consulted on the proposals to continue to passport an element of the Councils formula grant, equivalent to the Town and Parish share of the Local Council Tax Support Scheme grant funding within formula grant for 2014/15.

No further consultation has been undertaken as Council resolved on 4 December 2013 to continue with the current Local Council Tax Support Scheme into 2014/15, thereby retaining the same level of support to all council tax payers as the previous Council Tax Benefit Scheme, which was abolished on 1 April 2013

Procurement

None

Disability Issues

See above.

Legal Implications

The Council has a statutory responsibility to set its council tax base for the purpose of levying council tax from its council tax payers in order to raise the required amount of council tax income to balance its 2014/15 revenue budget

There is a statutory requirement for the Council to adopt a local council tax support scheme by 31 January 2014 and Council agreed on 4 December to continue with the current LCTSS into 2014/15.

APPENDIX 3 - Durham County Council & Parish Council Tax Base 2014/15

Tax Base for Council Tax purposes 2013/14	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2014/15	Increase / (Decrease) in Tax Base from 2013/14
No.			No.	No.	No.	No.
1,693.1	Barnard Castle	Barnard Castle	2,684.0	1,718.9	1,693.1	0.0
80.4	Barnard Castle	Barningham	85.0	83.0	81.8	1.4
50.7	Barnard Castle	Boldron	51.0	49.0	48.3	(2.4)
162.7	Barnard Castle	Bowes	200.0	162.7	160.3	(2.4)
369.7	Barnard Castle	Cockfield	791.0	384.5	378.7	9.0
246.9	Barnard Castle	Cotherstone	280.0	251.3	247.5	0.6
180.4	Barnard Castle	Eggleston	212.0	183.1	180.4	0.0
630.4	Barnard Castle	Etherley	984.0	649.3	639.6	9.2
630.1	Barnard Castle	Evenwood and Barony	1,238.0	644.1	634.4	4.3
54.9	Barnard Castle	Forest and Frith	82.0	59.6	58.7	3.8
474.2	Barnard Castle	Gainford & Langton	618.0	480.7	473.5	(0.7)
179.2	Barnard Castle	Hamsterley	199.0	182.2	179.5	0.3
46.5	Barnard Castle	Hutton Magna	49.0	47.1	46.4	(0.1)
178.6	Barnard Castle	Ingleton	207.0	183.0	180.3	1.7
57.8	Barnard Castle	Lartington	60.0	62.2	61.3	3.5
41.8	Barnard Castle	Lunedale	44.0	42.7	42.1	0.3
383.1	Barnard Castle	Lynesack and Softley	593.0	387.3	381.5	(1.6)
189.9	Barnard Castle	Marwood	241.0	194.5	191.6	1.7
168.3	Barnard Castle	Mickleton	217.0	171.1	168.5	0.2
453.9	Barnard Castle	Middleton in Teesdale & Newbiggin in Teesdale	704.0	455.6	448.8	(5.1)
66.1	Barnard Castle	Ovington	68.0	68.0	67.0	0.9
68.1	Barnard Castle	Rokerby, Brignall and Egglestone Abbey	76.0	67.6	66.6	(1.5)
87.2	Barnard Castle	Romaldkirk	94.0	87.3	86.0	(1.2)
75.5	Barnard Castle	South Bedburn	75.0	77.2	76.0	0.5
431.0	Barnard Castle	Staindrop	606.0	440.7	434.1	3.1
341.1	Barnard Castle	Startforth	413.0	347.5	342.3	1.2
151.7	Barnard Castle	Streatlam & Stainton	214.0	154.8	152.5	0.8
401.0	Barnard Castle	Unparished Areas	402.0	401.3	395.3	(5.7)
105.3	Barnard Castle	Whorlton & Westwick	119.0	107.4	105.8	0.5
190.4	Barnard Castle	Winston	213.0	198.2	195.2	4.8
76.9	Barnard Castle	Woodland	121.0	75.9	74.8	(2.1)
567.0	Chester-le-Street	Bournmoor	919.0	582.4	573.7	6.7
136.3	Chester-le-Street	Edmondsley	275.0	139.5	137.4	1.1
1,010.3	Chester-le-Street	Great Lumley	1,653.0	1,028.5	1,013.1	2.8
413.6	Chester-le-Street	Kimbleworth and Plawsworth	736.0	421.7	415.4	1.8
472.9	Chester-le-Street	Little Lumley	711.0	470.9	463.8	(9.1)
900.9	Chester-le-Street	North Lodge	1,001.0	913.8	900.1	(0.8)
800.0	Chester-le-Street	Ouston	1,267.0	820.9	808.6	8.6
1,365.5	Chester-le-Street	Pelton	2,952.0	1,395.3	1,374.4	8.9
1,194.8	Chester-le-Street	Sacriston	2,414.0	1,252.2	1,233.4	38.6
5,328.9	Chester-le-Street	Unparished Areas	9,706.0	5,495.2	5,412.8	83.9
1,025.8	Chester-le-Street	Urpeth	1,558.0	1,041.0	1,025.4	(0.4)
1,441.1	Chester-le-Street	Waldrige	1,759.0	1,473.6	1,451.5	10.4
3,884.6	Crook	Bishop Auckland	7,834.0	3,979.9	3,920.2	35.6
650.4	Crook	Dene Valley	1,309.0	698.2	687.7	37.3
1,635.5	Crook	Greater Willington	3,322.0	1,666.4	1,641.4	5.9
1,531.7	Crook	Stanhope	2,391.0	1,535.4	1,512.4	(19.3)
425.4	Crook	Tow Law	1,014.0	438.7	432.1	6.7
6,619.3	Crook	Unparished Areas	12,632.0	6,787.4	6,685.6	66.3
561.8	Crook	West Auckland	1,238.0	570.1	561.5	(0.3)
284.1	Crook	Witton le Wear	325.0	288.8	284.5	0.4
925.6	Crook	Wolsingham	1,293.0	940.3	926.2	0.6
514.6	Durham	Bearpark	992.0	527.3	519.4	4.8
2,786.9	Durham	Belmont	4,146.0	2,812.9	2,770.7	(16.2)
209.2	Durham	Brancepeth	188.0	220.0	216.7	7.5
4,509.9	Durham	Brandon & Byshottles	8,845.0	4,579.1	4,510.4	0.5
1,317.0	Durham	Cassop-cum-Quarrington Hill	2,592.0	1,370.7	1,350.2	33.2
1,162.6	Durham	Coxhoe	1,959.0	1,210.7	1,192.5	29.9
300.5	Durham	Croxdale & Hett	472.0	291.1	286.7	(13.8)
1,605.6	Durham	Framwellgate Moor	2,467.0	1,652.5	1,627.7	22.1
303.0	Durham	Kelloe	687.0	311.8	307.1	4.1
457.9	Durham	Pittington	677.0	465.0	458.0	0.1
525.0	Durham	Shadforth	1,002.0	538.9	530.8	5.8
827.0	Durham	Sherburn	1,474.0	833.0	820.5	(6.5)
713.3	Durham	Shincliffe	705.0	728.6	717.6	4.3
7,240.8	Durham	Unparished Areas	11,888.0	7,250.4	7,141.6	(99.2)
665.7	Durham	West Rainton	1,143.0	669.4	659.4	(6.3)
715.0	Durham	Witton Gilbert	1,208.0	728.9	718.0	3.0

Tax Base for Council Tax purposes 2013/14	Locality	Parish Area	Number of Dwellings on the Valuation Office List	Band D Equivalent Properties	Tax Base for Council Tax purposes 2014/15	Increase / (Decrease) in Tax Base from 2013/14
No.			No.	No.	No.	No.
303.8	Easington	Castle Eden	276.0	302.1	297.6	(6.2)
476.8	Easington	Dalton-le-Dale	676.0	481.9	474.7	(2.1)
1,076.2	Easington	Easington Colliery	2,499.0	1,102.8	1,086.3	10.1
669.8	Easington	Easington Village	1,016.0	692.0	681.6	11.8
444.6	Easington	Haswell	888.0	442.8	436.2	(8.4)
202.4	Easington	Hawthorn	228.0	206.0	202.9	0.5
1,533.7	Easington	Horde	3,944.0	1,555.7	1,532.4	(1.3)
406.6	Easington	Hutton Henry	731.0	401.3	395.3	(11.3)
1,347.7	Easington	Monk Hesleden	2,871.0	1,365.0	1,344.5	(3.2)
1,644.9	Easington	Murton	3,538.0	1,695.9	1,670.5	25.6
4,160.4	Easington	Peterlee	9,032.0	4,221.2	4,157.9	(2.5)
4,312.0	Easington	Seaham	9,154.0	4,447.7	4,381.0	69.0
404.6	Easington	Seaton with Slingley	535.0	408.4	402.3	(2.3)
880.8	Easington	Shotton	2,030.0	892.6	879.2	(1.6)
661.5	Easington	South Hetton	1,332.0	672.2	662.1	0.6
556.8	Easington	Thornley	1,177.0	582.5	573.8	17.0
327.9	Easington	Trimdon Foundry	692.0	343.7	338.5	10.6
53.6	Easington	Unparished Areas	54.0	56.4	55.6	2.0
592.5	Easington	Wheatley Hill	1,431.0	599.5	590.5	(2.0)
972.5	Easington	Wingate	1,849.0	986.0	971.2	(1.3)
399.4	Spennymoor	Bishop Middleham	581.0	407.5	401.4	2.0
56.8	Spennymoor	Bradbury	55.0	60.2	59.3	2.5
837.2	Spennymoor	Chilton	1,845.0	859.1	846.2	9.0
586.5	Spennymoor	Cornforth	1,337.0	600.8	591.8	5.3
82.1	Spennymoor	Eldon	208.0	81.3	80.1	(2.0)
2,202.2	Spennymoor	Ferryhill	5,060.0	2,210.5	2,177.3	(24.9)
613.8	Spennymoor	Fishburn	1,186.0	628.8	619.4	5.6
6,230.4	Spennymoor	Great Aycliffe	11,833.0	6,390.1	6,294.2	63.8
115.9	Spennymoor	Middridge	152.0	116.9	115.1	(0.8)
110.4	Spennymoor	Mordon	109.0	115.6	113.9	3.5
1,821.5	Spennymoor	Sedgefield Town Council	2,321.0	1,841.5	1,813.9	(7.6)
1,973.5	Spennymoor	Shildon	4,969.0	2,009.1	1,979.0	5.5
5,018.5	Spennymoor	Spennymoor Town Council	9,539.0	5,227.4	5,149.0	130.5
1,024.6	Spennymoor	Trimdon	2,188.0	1,069.9	1,053.9	29.3
110.4	Spennymoor	Windlestone	115.0	108.8	107.2	(3.2)
373.6	Stanley	Burnhope	745.0	385.4	379.6	6.0
243.1	Stanley	Cornsay	500.0	246.1	242.4	(0.7)
1,305.5	Stanley	Esh	2,296.0	1,326.2	1,306.3	0.8
83.0	Stanley	Greencroft	88.0	82.6	81.4	(1.6)
486.6	Stanley	Healeyfield	714.0	503.1	495.6	9.0
54.4	Stanley	Hedleyhope	84.0	56.8	55.9	1.5
1,413.7	Stanley	Lanchester	1,926.0	1,433.1	1,411.6	(2.1)
42.5	Stanley	Muggleswick	56.0	43.3	42.7	0.2
117.0	Stanley	Satley	131.0	119.6	117.8	0.8
6,993.8	Stanley	Stanley	15,573.0	7,213.3	7,105.1	111.3
11,583.0	Stanley	Unparished Areas	20,699.0	11,870.9	11,692.8	109.8
128,205.0			236,957.0	131,011.9	129,047.4	842.5
23,854.0	Durham	Chartered Trust	40,445.0	24,190.3	23,827.3	(26.7)

APPENDIX 4 - Impact on Parish & Town Councils & The Chartered Trust for the City of Durham 2014/15

Locality	Parish Area	Increase / (Decrease) in Council Tax Base Band D Equivalent in 2014/15 -	Band D Council Tax 2013-14	Increase / (Loss) of Tax Raising Capacity	Parish element of LCTSS Grant 2013/14	Parish element of LCTSS Grant 2014/15	Net Position After Distribution of LCTSS Grant	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Increase / (Decrease) in Band D Council Tax Required to retain current Precept	Additional Council Tax Amount payable at Band A to retain current Precept
		No.	£	£	£	£	£	%	£	£
Barnard Castle	Barnard Castle Town Council	0.0	87.29	0.00	(16,467.00)	14,881.00	(1,586.00)	1.07%	0.94	0.62
Barnard Castle	Barningham Parish Council	1.4	7.46	10.44	(2.00)	0.00	8.44	-1.41%	-0.10	(0.07)
Barnard Castle	Boldron Parish Council	(2.4)	7.40	(17.76)	(11.00)	26.00	(2.76)	0.74%	0.06	0.04
Barnard Castle	Bowes Parish Council	(2.4)	21.86	(52.46)	0.00	47.00	(5.46)	0.15%	0.03	0.02
Barnard Castle	Cockfield Parish Council	9.0	39.86	358.74	(4,417.00)	3,667.00	(391.26)	2.66%	1.03	0.69
Barnard Castle	Cotherstone Parish Council	0.6	23.78	14.27	(228.00)	193.00	(20.73)	0.35%	0.08	0.06
Barnard Castle	Eggleston Parish Council	0.0	33.26	0.00	(161.00)	145.00	(16.00)	0.27%	0.09	0.06
Barnard Castle	Etherly Parish Council	9.2	29.64	272.69	(2,071.00)	1,625.00	(173.31)	0.93%	0.27	0.18
Barnard Castle	Evenwood and Barony Parish Council	4.3	27.29	117.35	(3,121.00)	2,714.00	(289.65)	1.68%	0.46	0.30
Barnard Castle	Forest and Frith Parish Council	3.8	-	0.00	(74.00)	67.00	(7.00)	0.00%	0.12	0.08
Barnard Castle	Gainford & Langton Parish Council	(0.7)	77.22	(54.05)	(1,390.00)	1,305.00	(139.05)	0.38%	0.29	0.20
Barnard Castle	Hamsterley Parish Council	0.3	15.35	4.61	(88.00)	75.00	(8.39)	0.31%	0.05	0.03
Barnard Castle	Hutton Magna Parish Council	(0.1)	10.15	(1.02)	(28.00)	26.00	(3.02)	0.64%	0.07	0.04
Barnard Castle	Ingleton Parish Council	1.7	24.93	42.38	(230.00)	170.00	(17.62)	0.40%	0.10	0.07
Barnard Castle	Lartington Parish Council	3.5	14.36	50.26	(44.00)	0.00	6.26	-0.75%	-0.10	(0.07)
Barnard Castle	Lunedale Parish Council	0.3	4.78	1.43	0.00	0.00	1.43	-0.72%	-0.03	(0.02)
Barnard Castle	Lynesack and Softley Parish Council	(1.6)	21.13	(33.81)	(706.00)	669.00	(70.81)	0.87%	0.19	0.12
Barnard Castle	Marwood Parish Council	1.7	8.16	13.87	(46.00)	29.00	(3.13)	0.20%	0.02	0.01
Barnard Castle	Mickleton Parish Council	0.2	23.26	4.65	(85.00)	73.00	(7.35)	0.19%	0.04	0.03
Barnard Castle	Middleton in Teesdale & Newbiggin in Teesdale Parish Council	(5.1)	25.25	(128.77)	(947.00)	972.00	(103.77)	0.91%	0.23	0.15
Barnard Castle	Ovington Parish Council	0.9	16.40	14.76	(60.00)	41.00	(4.24)	0.39%	0.06	0.04
Barnard Castle	Rokerby, Brignall and Egglestone Abbey Parish Council	(1.5)	19.82	(29.73)	0.00	27.00	(2.73)	0.20%	0.04	0.03
Barnard Castle	Romaldkirk Parish Council	(1.2)	22.65	(27.18)	(25.00)	47.00	(5.18)	0.26%	0.06	0.04
Barnard Castle	South Bedburn Parish Council	0.5	9.93	4.97	(11.00)	5.00	(1.04)	0.14%	0.01	0.01
Barnard Castle	Staindrop Parish Council	3.1	28.01	86.83	(1,333.00)	1,126.00	(120.17)	1.00%	0.28	0.18
Barnard Castle	Startforth Parish Council	1.2	18.21	21.85	(288.00)	241.00	(25.15)	0.40%	0.07	0.05
Barnard Castle	Streatlam & Stainton Parish Council	0.8	21.09	16.87	(163.00)	132.00	(14.13)	0.44%	0.09	0.06
Barnard Castle	Whorlton & Westwick Parish Council	0.5	31.34	15.67	(120.00)	94.00	(10.33)	0.31%	0.10	0.07
Barnard Castle	Winston Parish Council	4.8	20.75	99.60	(106.00)	6.00	(0.40)	0.01%	0.00	0.00
Barnard Castle	Woodland Parish Council	(2.1)	15.99	(33.58)	(115.00)	134.00	(14.58)	1.19%	0.19	0.13

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		No.	£	£	£	£	£	%	£	£
Chester-le-Street	Bournmoor Parish Council	6.7	19.14	128.24	(1,847.00)	1,553.00	(165.76)	1.53%	0.29	0.19
Chester-le-Street	Edmondsley Parish Council	1.1	35.64	39.20	(1,379.00)	1,211.00	(128.80)	2.65%	0.94	0.62
Chester-le-Street	Great Lumley Parish Council	2.8	17.10	47.88	(2,728.00)	2,422.00	(258.12)	1.49%	0.25	0.17
Chester-le-Street	Kimbleworth and Plawsworth Parish Council	1.8	18.59	33.46	(1,358.00)	1,197.00	(127.54)	1.66%	0.31	0.20
Chester-le-Street	Little Lumley Parish Council	(9.1)	12.69	(115.48)	(654.00)	695.00	(74.48)	1.24%	0.16	0.11
Chester-le-Street	North Lodge Parish Council	(0.8)	18.97	(15.18)	(693.00)	640.00	(68.18)	0.40%	0.08	0.05
Chester-le-Street	Ouston Parish Council	8.6	25.00	215.00	(2,023.00)	1,634.00	(174.00)	0.87%	0.22	0.14
Chester-le-Street	Pelton Parish Council	8.9	80.22	713.96	(23,274.00)	20,387.00	(2,173.04)	1.98%	1.58	1.05
Chester-le-Street	Sacrison Parish Council	38.6	40.82	1,575.65	(9,426.00)	7,094.00	(756.35)	1.55%	0.61	0.41
Chester-le-Street	Urpeth Parish Council	(0.4)	28.27	(11.31)	(2,299.00)	2,088.00	(222.31)	0.77%	0.22	0.14
Chester-le-Street	Waldridge Parish Council	10.4	20.82	216.53	(695.00)	432.00	(46.47)	0.15%	0.03	0.02
Crook	Bishop Auckland Town Council	35.6	28.59	1,017.80	(23,969.00)	20,740.00	(2,211.20)	1.99%	0.56	0.38
Crook	Dene Valley Parish Council	37.3	16.38	610.97	(1,854.00)	1,123.00	(120.03)	1.13%	0.17	0.12
Crook	Greater Willington Town Council	5.9	40.02	236.12	(12,357.00)	10,953.00	(1,167.88)	1.78%	0.71	0.47
Crook	Stanhope Parish Council	(19.3)	18.09	(349.14)	(2,878.00)	2,916.00	(311.14)	1.12%	0.21	0.14
Crook	Tow Law Town Council	6.7	58.92	394.76	(7,504.00)	6,424.00	(685.24)	2.73%	1.59	1.06
Crook	West Auckland Parish Council	(0.3)	28.48	(8.54)	(5,094.00)	4,611.00	(491.54)	3.07%	0.88	0.58
Crook	Witton le Wear Parish Council	0.4	19.04	7.62	(139.00)	119.00	(12.38)	0.23%	0.04	0.03
Crook	Wolsingham Parish Council	0.6	26.87	16.12	(2,467.00)	2,215.00	(235.88)	0.95%	0.25	0.17
Durham	Bearpark Parish Council	4.8	22.54	108.19	(2,267.00)	1,951.00	(207.81)	1.79%	0.40	0.27
Durham	Belmont Parish Council	(16.2)	24.76	(401.11)	(4,923.00)	4,811.00	(513.11)	0.74%	0.19	0.12
Durham	Brancepeth Parish Council	7.5	42.91	321.83	(101.00)	0.00	220.83	-2.46%	(1.02)	(0.68)
Durham	Brandon & Byshottles Parish Council	0.5	29.93	14.97	(24,498.00)	22,124.00	(2,359.04)	1.75%	0.52	0.35
Durham	Cassop-cum-Quarrington Hill Parish Council	33.2	15.43	512.28	(4,104.00)	3,246.00	(345.72)	1.70%	0.26	0.17
Durham	Coxhoe Parish Council	29.9	58.44	1,747.36	(6,788.00)	4,555.00	(485.64)	0.71%	0.41	0.27
Durham	Croxdale & Hett Parish Council	(13.8)	33.28	(459.26)	(856.00)	1,189.00	(126.26)	1.26%	0.44	0.29
Durham	Framwellgate Moor Parish Council	22.1	24.98	552.06	(2,014.00)	1,321.00	(140.94)	0.35%	0.09	0.06
Durham	Kelloe Parish Council	4.1	30.21	123.86	(2,545.00)	2,188.00	(233.14)	2.55%	0.76	0.51
Durham	Pittington Parish Council	0.1	33.85	3.39	(1,006.00)	906.00	(96.61)	0.62%	0.21	0.14
Durham	Shadforth Parish Council	5.8	22.06	127.95	(2,421.00)	2,072.00	(221.05)	1.91%	0.42	0.28
Durham	Sherburn Village Parish Council	(6.5)	24.54	(159.51)	(3,848.00)	3,621.00	(386.51)	1.90%	0.47	0.31
Durham	Shincliffe Parish Council	4.3	19.68	84.62	(73.00)	0.00	11.62	-0.08%	(0.02)	(0.01)
Durham	West Rainton Parish Council	(6.3)	37.55	(236.57)	(3,603.00)	3,470.00	(369.57)	1.48%	0.56	0.37
Durham	Witton Gilbert Parish Council	3.0	37.14	111.42	(2,945.00)	2,561.00	(272.58)	1.03%	0.38	0.25

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		No.	£	£	£	£	£	%	£	£
Easington	Castle Eden Parish Council	(6.2)	26.33	(163.25)	(107.00)	244.00	(26.25)	0.33%	0.09	0.06
Easington	Dalton-le-Dale Parish Council	(2.1)	25.51	(53.57)	(935.00)	893.00	(95.57)	0.79%	0.20	0.13
Easington	Easington Colliery Parish Council	10.1	225.65	2,279.06	(69,743.00)	60,964.00	(6,499.94)	2.68%	5.98	3.99
Easington	Easington Village Parish Council	11.8	152.56	1,800.21	(8,923.00)	6,437.00	(685.79)	0.67%	1.01	0.67
Easington	Haswell Parish Council	(8.4)	132.87	(1,116.11)	(13,449.00)	13,162.00	(1,403.11)	2.38%	3.22	2.14
Easington	Hawthorn Parish Council	0.5	31.13	15.57	(110.00)	85.00	(9.44)	0.15%	0.05	0.03
Easington	Horden Parish Council	(1.3)	236.79	(307.83)	(130,639.00)	118,331.00	(12,615.83)	3.47%	8.23	5.49
Easington	Hutton Henry Parish Council	(11.3)	98.20	(1,109.66)	(6,423.00)	6,807.00	(725.66)	1.82%	1.84	1.22
Easington	Monk Hesleden Parish Council	(3.2)	158.05	(505.76)	(51,376.00)	46,883.00	(4,998.76)	2.35%	3.72	2.48
Easington	Murton Parish Council	25.6	158.06	4,046.34	(59,602.00)	50,203.00	(5,352.66)	2.06%	3.20	2.14
Easington	Peterlee Town Council	(2.5)	263.70	(659.25)	(338,498.00)	306,481.00	(32,676.25)	2.98%	7.86	5.24
Easington	Seaham Town Council	69.0	198.84	13,719.96	(218,611.00)	185,151.00	(19,740.04)	2.30%	4.51	3.00
Easington	Seaton with Slingley Parish Council	(2.3)	28.63	(65.85)	(603.00)	604.00	(64.85)	0.56%	0.16	0.11
Easington	Shotton Parish Council	(1.6)	91.21	(145.94)	(25,659.00)	23,319.00	(2,485.94)	3.09%	2.83	1.89
Easington	South Hetton Parish Council	0.6	124.32	74.59	(17,264.00)	15,533.00	(1,656.41)	2.01%	2.50	1.67
Easington	Thornley Parish Council	17.0	193.12	3,283.04	(24,948.00)	19,578.00	(2,086.96)	1.94%	3.64	2.42
Easington	Trimdon Foundry Parish Council	10.6	165.71	1,756.53	(14,106.00)	11,160.00	(1,189.47)	2.19%	3.51	2.34
Easington	Wheatley Hill Parish Council	(2.0)	152.96	(305.92)	(35,747.00)	32,579.00	(3,473.92)	3.83%	5.88	3.92
Easington	Wingate Parish Council	(1.3)	136.76	(177.79)	(22,253.00)	20,270.00	(2,160.79)	1.62%	2.22	1.48

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Spennymoor	Bishop Middleham Parish Council	2.0	117.28	234.56	(4,037.00)	3,436.00	(366.44)	0.78%	0.91	0.61
Spennymoor	Bradbury and The Isles Parish Council	2.5	23.35	58.38	(2.00)	0.00	56.38	-4.25%	(0.95)	(0.63)
Spennymoor	Chilton Town Council	9.0	184.71	1,662.39	(43,555.00)	37,857.00	(4,035.61)	2.61%	4.77	3.18
Spennymoor	Cornforth Parish Council	5.3	134.68	713.80	(20,898.00)	18,240.00	(1,944.20)	2.46%	3.29	2.19
Spennymoor	Eldon Parish Council	(2.0)	102.33	(204.66)	(3,249.00)	3,121.00	(332.66)	3.96%	4.15	2.77
Spennymoor	Ferryhill Town Council	(24.9)	204.30	(5,087.07)	(147,849.00)	138,202.00	(14,734.07)	3.27%	6.77	4.51
Spennymoor	Fishburn Parish Council	5.6	105.45	590.52	(11,985.00)	10,297.00	(1,097.48)	1.70%	1.77	1.18
Spennymoor	Great Aycliffe Town Council	63.8	204.10	13,021.58	(296,146.00)	255,847.00	(27,277.42)	2.15%	4.33	2.89
Spennymoor	Middridge Parish Council	(0.8)	52.91	(42.33)	(498.00)	488.00	(52.33)	0.85%	0.45	0.30
Spennymoor	Mordon Parish Council	3.5	17.37	60.80	0.00	0.00	60.80	-3.17%	(0.53)	(0.36)
Spennymoor	Sedgefield Town Council	(7.6)	127.60	(969.76)	(14,459.00)	13,942.00	(1,486.76)	0.64%	0.82	0.55
Spennymoor	Shildon Town Council	5.5	240.47	1,322.59	(182,715.00)	163,916.00	(17,476.42)	3.68%	8.83	5.89
Spennymoor	Spennymoor Town Council	130.5	199.29	26,007.35	(196,922.00)	154,448.00	(16,466.66)	1.65%	3.20	2.13
Spennymoor	Trimdon Parish Council	29.3	139.59	4,089.99	(31,708.00)	24,957.00	(2,661.01)	1.86%	2.52	1.68
Spennymoor	Windlestone Parish Council	(3.2)	19.02	(60.86)	0.00	55.00	(5.86)	0.28%	0.05	0.04
Stanley	Burnhope Parish Council	6.0	12.98	77.88	(1,020.00)	851.00	(91.12)	1.88%	0.24	0.16
Stanley	Cornsay Parish Council	(0.7)	47.31	(33.12)	(2,655.00)	2,429.00	(259.12)	2.25%	1.07	0.71
Stanley	Esh Parish Council	0.8	52.93	42.34	(8,481.00)	7,626.00	(812.66)	1.18%	0.62	0.41
Stanley	Greencroft Parish Council	(1.6)	36.72	(58.75)	(32.00)	82.00	(8.75)	0.29%	0.11	0.07
Stanley	Healeyfield Parish Council	9.0	17.24	155.16	(735.00)	524.00	(55.84)	0.67%	0.11	0.08
Stanley	Hedleyhope Parish Council	1.5	53.09	79.64	(169.00)	81.00	(8.36)	0.29%	0.15	0.10
Stanley	Lanchester Parish Council	(2.1)	35.81	(75.20)	(3,622.00)	3,341.00	(356.20)	0.70%	0.25	0.17
Stanley	Muggleswick Parish Council	0.2	28.24	5.65	(79.00)	66.00	(7.35)	0.61%	0.17	0.11
Stanley	Satley Parish Council	0.8	24.36	19.49	(50.00)	28.00	(2.51)	0.09%	0.02	0.01
Stanley	Stanley Town Council	111.3	83.96	9,344.75	(178,644.00)	152,988.00	(16,311.25)	2.78%	2.30	1.53
		685.4		81,297.48	(2,385,473.00)	2,082,512.00	(221,663.52)	2.24%	n/a	n/a
Durham	The Charter Trust for the City of Durham	(26.7)	3.80	(101.46)	(10,398.00)	9,488.00	(1,011.46)	1.12%	0.04	0.03
		658.70		81,196.02	(2,395,871.00)	2,092,000.00	(222,674.98)			