

Special Expenses Policy

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Special Expenses Policy

1. Purpose

1.1. The purpose of this policy is to ensure that, so far as is practicable, local services are delivered equitably across the South Gloucestershire area at the most appropriate level of democratic accountability. This policy sets out both which areas of local expenditure will be met as a Special expense and which may be provided by Parish or Town Councils.

2. Overview

2.1. Special expenses are applied when South Gloucestershire Council provides a service in a parish which is provided in other parishes by a town or parish council.

2.2. The cost of this service has to be met by the council taxpayers of the town or parish where South Gloucestershire Council is providing the service so a special expense is charged to the council taxpayers of that parish.

2.3. Special expenses are not additional spending over and above the budget set by the South Gloucestershire Council but a classification within the overall budget. The Authority's budget includes Special Expenses, and some Council Tax calculations are based on the total including Special Expenses.

3. Legislation

3.1. Section 35 of the Local Government Finance Act 1992 (the Act) specifies the items which are to be treated as special items for the purposes of calculating the Council Tax. Essentially, there are three areas within the provisions of Section 35 of the Act that it is considered apply to the Council:

3.1.1. A precept relating to part only of the Council's area e.g. parish precepts;

3.1.2. The whole of the expenses (or only some) of those incurred by the Council in performing in a part of its area a function performed elsewhere in its area by a Parish Council are its special expenses.

3.1.3. Any net expenses which arise out of the Council's possession of property held in trust for a part of its area are Special Expenses.

3.2. The first two items above can only be treated as a special expense if the Council has made resolutions to that effect.

3.3. In practical terms this is done by the Council at the time of setting the Council Tax in February each year as the report presented to the Council is in the form of a resolution which sets out the calculations required under Chapter III of the Act.

4. Process

4.1. Special expenses are estimated for the year approaching (in line with all other budget estimates), in order to set the budget for South Gloucestershire Council and Council Tax for all parishes in the district.

5. Special expenses items

5.1. The Council levies Special Expenses in accordance with the policy in respect of the following services:

5.1.1. Closed Church Yards

5.2. The whole of the net expense (inclusive of any income) is to be included in the definition of the special expense.

5.3. Those debt charges will be included for all projects which fall within a special expense (above) only to the extent that it would be for prudential borrowing, capital receipts or revenue finding, and debt charges on historic capital expenses would not be included.

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Explanatory note

South Gloucestershire Council completed the process of “parishing” all of the district in April 2023 following the 2022 – 2023 Community Governance Review.

Prior to that review there were significant areas of the district that were unparished. Special Expenses were an appropriate mechanism for ensuring that services in unparished areas were appropriately budgeted and charged to council taxpayers’ in those areas.

Now that the district is fully “parished” it is appropriate to revisit the use (and choice) of Special Expenses to remove discrepancies that have arisen between parish and town councils on the types of services that are delivered locally.

Parish and Town councils are not subject to a precepting cap (unlike South Gloucestershire Council) and such have more flexibility over the level of local taxation that they can apply enabling them to make decisions that best fit local need and character.

For the financial year 2026/27 the following items are charged as special expenses:

- Allotments
- Closed Churchyards
- Bus Shelters
- Public Conveniences
- Play Areas and Playing Fields
- Commuted sums
- Parks and Open Spaces

It is of note that various Parish and Town Council’s already provide all of the above services through the process of precepting and as such the most equitable solution is to ensure that all Parish and Town Councils are able to have greater choice over which services best meet local need.

Similarly, it is important that where a service is required for the whole district – the cost of that service is borne equally across all local taxpayers.

Accordingly, and from the financial year 2027/28 onwards, the following categorisation will apply:

1) Items to be met from South Gloucestershire general expenditure:

- Bus Shelters

2) Items to be charged as Special Expense Items:

- Closed churchyards

3) Items to be a local choice expense item (funded through Parish / Town Council precept):

- Allotments
- Public Conveniences
- Play Areas and Playing Fields
- Commuted sums
- Parks and Open Spaces

Key dates

13 April 2026

To help you plan, we have below set out the timeline and key milestones for the introduction of changes to the Special Expenses policy.

Phase 1: Consultation and Engagement

13 April 2026 – Consultation opens

20 April 2026 – Key engagement meeting – Clerks Network

28 April 2026 – Key engagement meeting – Town & Parish Forum

19 June 2026 – Consultation closes

Policy Review and Decision

13 July 2026 – Policy considered by SGC Cabinet

Week commencing 20 July 2026 – Final decision confirmed

The below milestones and dates have been put together for guidance and planning purposes only. All information is provisional and contingent on the decision made by Cabinet.

Phase 2: Implementation Support & Budgeting

September 2026 onwards

- Support sessions with Town and Parish Councils on implementation
- Discussion of operational changes linked to expressions of intent
- December 2026 - Cabinet will approve the Council Tax Base & CTB figures and S41 form sent out to parish and town councils.
- Deadline for S41 form returns 20th January 2027
- February 2027 - precepts included in the Council Tax report

Looking Ahead

2027/28 Budget – New policy implemented, subject to Cabinet approval

Early 2027 further discussions on requests from town and parishes for more control of use of facilities and spaces

Guidance for town and parish councils

South Gloucestershire Council is consulting on a new policy for how it deals with Special Expenses. If that policy is approved - by South Gloucestershire Council's Cabinet in July 2026 - there may be some changes for how services are delivered across the district with implications for some town and parish councils. We want to provide you with the support and information you need to help you understand the implications.

Below we've sought to answer some of the questions you've asked us to help explain the proposed changes – we will be making ourselves available to answer any questions you have throughout the consultation window – please email us at

Specialexpenses@southglos.gov.uk.

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What are Special Expenses?

Special Expenses were put in place to ensure that services delivered by South Gloucestershire Council in unparished areas were appropriately budgeted and charged to council tax-payers in those areas.

They pay for the maintenance and services of local facilities and spaces like public conveniences, children's play areas and parks and public open spaces.

Currently, these maintenance costs are paid for through the South Gloucestershire Council element of people's council tax bills and listed separately under a 'Special Expenses' heading.

South Gloucestershire is now fully parished so we are looking to introduce a fairer, standardised approach so that all such local services of a parish-level nature are funded locally.

What are the proposed changes?

Maintenance of public conveniences, children's play areas and parks and public open spaces are currently paid for through the South Gloucestershire Council element of people's council tax bills and listed separately under a 'Special Expenses' heading. This scheme is not especially transparent for local people and creates inequities, with some towns and parishes receiving more funding than others. South Gloucestershire Council is proposing to implement a standard approach setting out how this maintenance will be paid for going forward.

Changes are proposed to be introduced in two phases, with the second phase contingent on the decision taken by Cabinet in July 2026.

Phase one: From 2027/28 financial year

The new approach and policy seek to provide a fairer, more consistent approach to funding, which ensures that local people can decide what they are willing to pay for.

The proposed policy (a draft is downloadable from the consultation website) would see South Gloucestershire Council retain responsibility for expenses associated with bus shelters and closed churchyards, but going forward town and parish councils would be able to decide the maintenance needs for other facilities and spaces in their area and would pay for this from precepts. This includes:

- allotments,
- public conveniences,
- children's play areas,
- sports fields,
- parks and public open spaces.

From next April, nothing necessarily needs to change about *how* maintenance work is completed and *who* completes it. We recognise that some town and parish councils have limited internal management and administrative resource and so to make things easy for you, you can request South Gloucestershire Council continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the service. This would include mowing grass, completing safety checks and maintenance on play equipment and cleaning of public conveniences etc.

Phase 2: Deciding how you would like to maintain spaces and facilities

Several councils have been asking us for greater local control over these facilities. The policy is the first step towards this, making it simpler for local people to see how things are funded and allowing you to agree with residents what you want to pay for.

We think this provides a stepping stone towards more local control of public spaces and facilities, opening up conversations about how spaces are maintained, who completes this work, and potentially what the different spaces and facilities are used for.

As a first step you could choose how these areas could be maintained. For example, we anticipate some councils will choose to complete all maintenance work themselves using existing teams/resources, but it may make sense for smaller parish councils to ask South Gloucestershire Council to continue to mow green spaces on their behalf. We appreciate it is early stages, but it would be helpful if you can indicate through the additional survey questions how you think you might want to do this going forward.

Why are you proposing these changes?

The new policy seeks to provide a fairer, more consistent approach to funding, which at its core ensures that local people can decide what they want to pay for.

The current Special Expenses scheme was introduced when there were both parished and unparished areas of South Gloucestershire. South Gloucestershire is now fully parished, which means the scheme creates inequities, with some towns and parishes receiving more funding than others for local services like maintenance of parks and public toilets. The

changes aim to provide a more sustainable model for funding, removing the current inequities between different town and parish councils, and making it simpler and more transparent for residents to decide what they want to pay for.

But it is also about protecting services.

South Gloucestershire Council can only increase its element of council tax by a maximum of 4.99%. Over the last few years, we have seen increasing demand for statutory services and the cost to provide those services has also gone up significantly. This puts us in an unsustainable financial position, increasing budgetary pressure on discretionary services, like those delivered through Special Expenses.

If this policy is adopted, it would mean these services would not be subject to our budget pressure and instead town and parish councils and residents would have local control over what they do or don't pay for.

We know that many councils actively want these changes. Several councils have been asking us for greater local control over how spaces are maintained, who completes the work, and what the different spaces and facilities in their areas are used for. We think the new policy provides a stepping stone for these councils, opening up conversations about a completely new approach to management of local public spaces and facilities.

When would these changes come into effect?

We are proposing that from the financial year 2027/28 starting on 01 April 2027, town and parish councils would decide the maintenance arrangements for the following facilities and spaces in their areas and would pay for this from precepts:

- allotments,
- public conveniences,
- children's play areas,
- sports fields, and
- parks and public open spaces.

Accompanying this document, we have provided a detailed summary for each council of the current spaces managed through Special Expenses and an indicative view of the impact for your precept.

To make it easier for individual Town and Parish Councils, you would not have to take on responsibility for physically maintaining those spaces/facilities from this date - South Gloucestershire Council could continue with the current maintenance regime over the next year to give you time to decide how you intend managing this longer term if you indicate you want us to.

We're a small council. We don't have capacity/expertise to manage this work.

We know different councils have completely different resourcing and capacity, with some parishes reliant on the commitment and hard work of individual clerks. We will support you through the process, allowing time for you to plan and introduce changes.

For the upcoming 2027/28 financial year, the only change would be that town and parish councils would decide the maintenance needs for facilities and spaces in their area and make the required changes to the precept you charge. Accompanying this document, for each council we have provided a list of the services and maintenance paid for out of Special Expenses and an indicative view of the impact for your precept.

Nothing necessarily needs to change about *how* the maintenance is completed and *who* completes it. To make things easy for you, you could ask South Gloucestershire Council to continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the work. This would include mowing grass, completing safety checks and maintenance on play equipment and cleaning of public conveniences etc.

This gives you time to think about how you want to manage this over the longer term.

Would taking on maintenance responsibilities increase administrative work for clerks?

There is administrative work associated with running these services. Therefore, if you chose to take on maintenance responsibilities, you would need to budget for this administrative support.

Will residents see any change in their council tax bills?

Over recent years, the South Gloucestershire element of council tax bills has increased by the maximum permitted percentage of 4.99%. It is likely that similar rises will be required going forward because demand for the statutory services South Gloucestershire Council delivers and the cost to provide those services continues to increase significantly.

If this policy is adopted, it would mean discretionary services which are currently paid for through Special Expenses would not be subject to our budget pressure and instead town and parish councils and their residents would have local control over what they do or don't pay for.

If an individual town/parish council chose to continue with the current level of maintenance, residents wouldn't necessarily be paying any more for those services, but they would likely be paying more tax overall.

Council tax bills would look slightly different, with the Special Expenses figure going down and the town and parish council precept increasing. This should lead to a better understanding of what services and facilities are funded by South Gloucestershire Council and each town/parish council.

We're worried that residents won't understand this and will query the increase in their town and parish council charges.

We can support you to explain the change to residents and have produced some messaging [here](#).

What services are paid for through Special Expenses? What will be the impact for our council?

Accompanying this document, for each council we have provided a list of the services and maintenance paid for out of Special Expenses and an indicative view of the impact for your precept. As a reminder the categories we are discussing are

- Allotments
- Play areas
- Public conveniences
- Playing fields
- Open spaces (incl. parks)
- Open spaces – Acquired housing land
- Commuted sums

We are aware of issues with the accuracy of some maps. Please alert us to any discrepancies in your area as soon as possible by completing the form within the consultation and sending it to us at specialexpenses@southglos.gov.uk.

Can you give us an indication of the costs for the first year?

South Gloucestershire Council provides maintenance services to town and parish councils on a cost-neutral basis. We do not make profits from this work.

To make things easy for you, should you ask us to, South Gloucestershire Council can continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for what we do.

Inflationary pressures have increased our costs in recent months and years, and we need to cover these price rises, but we will continue to charge councils only what it costs us to deliver services.

For the first year, 27/28, we will aim to maintain pricing for each Town and Parish, subject to inflationary pressures, as close as possible to those of 26/27 shared in the data detail. After the first year we are likely to move to three-to-five-year contracts to allow for better forward planning.

Aren't you just trying to get every council to pay you to maintain their local area for them?

No. We do not make a profit from completing this work, and individual town and parish councils are free to choose another supplier or complete the work in-house should they wish.

From early discussions, we know several town and parish councils welcome the proposed new policy as an opportunity for them to take greater control over how parks, green spaces and other local facilities are maintained. Should they wish to, we will support them to take on this work themselves.

Could different town and parish councils work together to deliver maintenance services?

Absolutely. This could be a very good model for neighbouring town/parish councils to complete maintenance cost-effectively.

We would like a clearer understanding of the condition of facilities and spaces we might be taking responsibility for.

South Gloucestershire Council maintains facilities and spaces to a safe and compliant standard. Special expenses charges pay for a scheduled maintenance programme, and remedial work should the condition of any facility/space drop below these standards. We also seek out grant funding to support a longer-term programme of improvements.

Within the consultation materials, for each town and parish council we have listed the scheduled work we complete through Special Expenses. We can support you to gain a fuller understanding of the likely ongoing maintenance requirements for individual facilities and spaces if this is something you feel you want to take on yourselves.

The key point to understand is that residents in each town or parish are already paying for the upkeep of the facilities and spaces in their area, so this is not a new cost that individual taxpayers would have to meet.

We're concerned about a facility/space in our area which is complex/expensive to maintain.

Residents in each town or parish are already paying for the upkeep of the facilities and spaces in their area - including those that come with large bills - so this is not a new cost that individual taxpayers would have to meet. Indeed, under the new policy, local people would have choice about whether they want to continue to pay these costs.

With regards to managing the maintenance, we know different councils have completely different resourcing and capacity. It may be that you feel uncomfortable with the prospects of managing a facility which comes with complex maintenance requirements.

Under the revised policy, nothing necessarily needs to change about *how* the maintenance is completed and *who* completes it. To make things easy for you, unless you specifically want to put in place alternative arrangements, you can ask South Gloucestershire Council to continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the work.

It would be helpful to plan early in respect to facilities or spaces with complex maintenance requirements. A supplementary question to the consultation asks you to let us know about any spaces or facilities within your area which you foresee as being challenging to take over service responsibility or broader decision-making for.

Are capital costs like the costs to replace broken play equipment included within Special Expenses?

Yes. If facilities are damaged to the extent that they must be replaced to ensure they can be used safely, then that would be a maintenance cost which is currently paid for through Special Expenses and as such if the proposed policy was adopted that cost would need to be covered by town & parish councils.

The current model works well for us. Can we express our preference for the current approach?

We know different councils have very different circumstances. Some larger town councils already have dedicated maintenance teams. Some will have more facilities and spaces

maintained through Special Expenses, and some will have larger local populations to share costs. The purpose of the consultation is to hear those different perspectives – supportive and opposing - and to understand any concerns you may have.

Views will be shared with councillors on South Gloucestershire Council's Cabinet ahead of their meeting on 13 July 2026 where they will decide the way forward.

What would happen if the new policy was introduced and a town or parish council decided they didn't want to increase precepts?

If the proposed policy is approved and takes effect, responsibility for the costs of maintaining local spaces and facilities would no longer be met by South Gloucestershire Council, i.e. we would not allocate funding for these costs in our 2027/28 budget.

It would therefore be a matter for individual Town and Parish Council to decide if they wished to provide the service in question. If a Town / Parish Council elects to provide the service, we would anticipate that the costs of provision would be met by increasing town and parish council precept charges on council tax bills.

However, individual councils could choose, in conjunction with local people, to reduce the level of maintenance or stop maintenance altogether to keep precepts lower.

To help guide your decisions, we have produced analysis showing what services are currently paid for through Special Expenses and the likely implications for precepts. This is available [here](#).

Some of these spaces are owned by South Gloucestershire Council. How might it work when one organisation completes work on land and facilities which are owned by a different party?

By subcontracting maintenance of work to a town or parish council, we would be giving the necessary authority, in accordance with the terms of the lease.

You've mentioned the possibility of councils taking greater control over facilities in future years. What is the process for this?

Several councils have been asking us for greater local control over local green spaces and other facilities. We think this policy change provides a stepping stone towards this, opening up conversations about how spaces are maintained, who completes the work, and potentially what the different spaces and facilities are used for.

You can tell us through your consultation document if there are particular spaces or facilities within your area for which you would like to take on greater control at an early stage. These sorts of changes will require a great deal of planning and consideration for both you and South Gloucestershire Council, and we are proposing a 'transfer window' type approach.

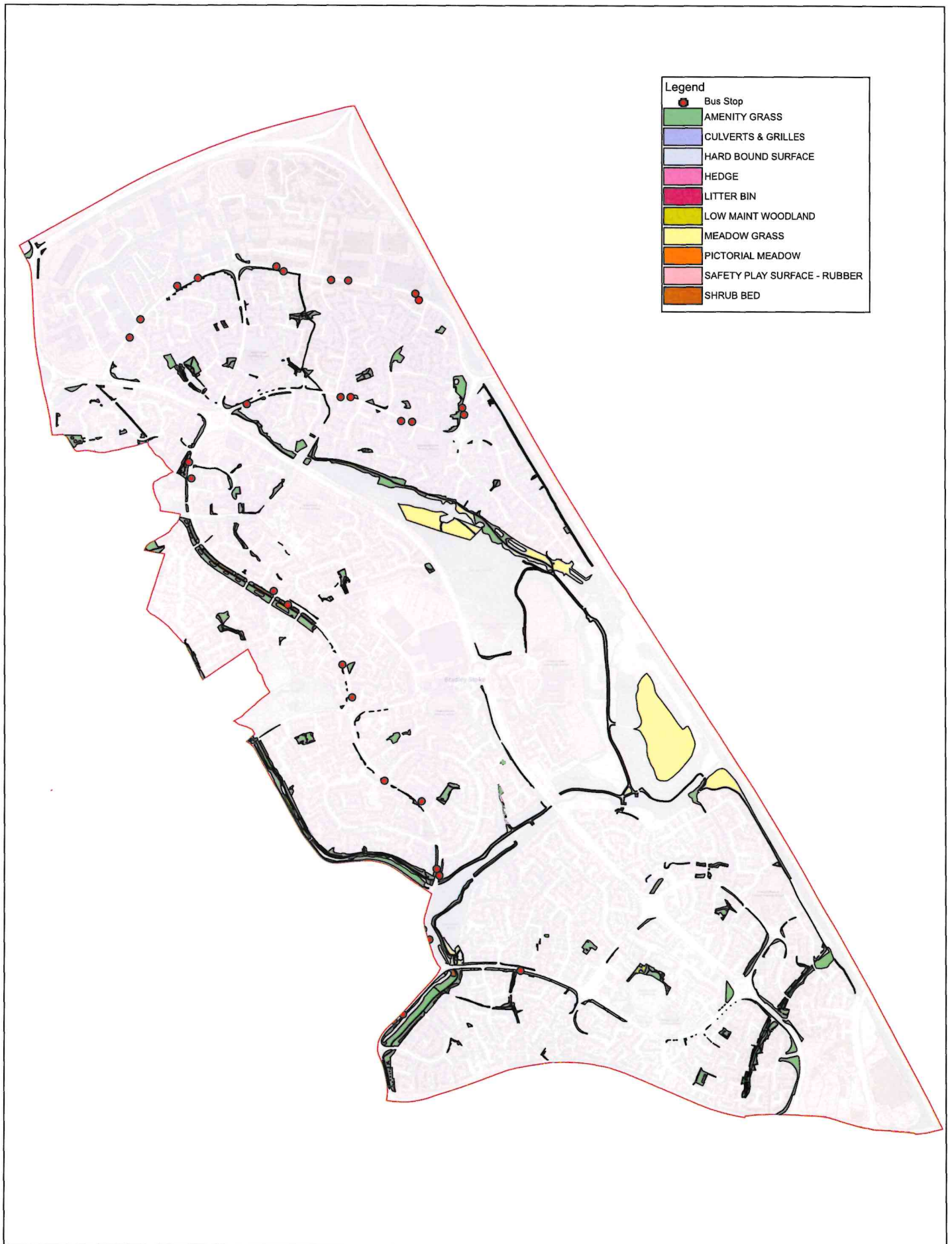
If this is something you are keen to pursue, please let us know, so we can start discussions.

Could TUPE apply if a town/parish council chose to take on maintenance work previously completed by South Gloucestershire Council staff?

We do not believe so. No individual South Gloucestershire Council staff are employed specifically to complete only maintenance work paid for through Special Expenses – this is one of many tasks they could be allocated to during their working weeks. TUPE would therefore not apply.

Let's keep talking

This hopefully helps you understand the proposed changes a little better. However, we will be making ourselves available to answer any questions you have throughout the consultation window – please email us at Specialexpenses@southglos.gov.uk.



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Bradley Stoke Special Expense Open Space and Bus Stops

Special expenses - Bradley Stoke

Category	Town & Parish Council	Budgeted Cost in Special expenses 26/27	Where are the Facilities or Space		What does the service cover	Any other commentary
Play Areas	Bradley Stoke	£ 2,524	Fennel Drive, Fennel Drive, Bradley Stoke, BS32 0BX		Equipment Safety inspections, Grass Cutting, Hedge Cutting, Litter Picking, Litter Bin emptying, Repairs equipment, fences, gates, signs etc etc.	
Open Spaces, Parks and Acquired Land	Bradley Stoke	£ 195,804	Grass Cut - 128573 Square Meters, Hedge Cut - 3802 Linear Meters, Conservation Cut - 80245 Square Meters, Shrub Bed - 13731 Square Meters, Litter Pick - 231161 Square Meters. Three Brooks Local Nature Reserve	Incidental Open Space	Grass Cutting, Shrub, Trees (and woodland) management, Hedges, Litter picking and emptying of bins, path & accessibility maintenance	
	Bradley Stoke			Defined Parks	Extensive site covered by the Three Brooks Local Nature Reserve (LNR) designation, including three woodlands (Webb's Wood, Savage's Wood and Sherbourne's Brake). SGC Community Spaces Place Improvements Team work with and support Bradley Stoke Green Gym and Friends of Three Brooks LNR volunteer groups, deliver improvement projects (accessibility, habitat management and biodiversity with and supporting volunteer groups, co-ordinate S106 funded off site open space improvements when arising, apply for, secure and deliver external grant funding applications for site improvements on site and other reactive maintenance when required / amenity improvements as arising. Grass Cutting, Shrub, Trees (and woodland) management, Hedges, Litter picking and emptying of bins, path & accessibility maintenance.	

Indicative Impact on Precepts - based on 26/27 budgeted local choice category Special Expenses moving directly to precept

PARISH	Allotments	Open Spaces (plus Parks)	Open Spaces Acquired Housing Land	Commuted Sums	Play Areas	Playing Fields	Public Conveniences	2026/27 GRAND TOTAL	Current Parish Precept for Band D property (£)	Indicative Increase to precept per Band D (£)	Indicative Increase to precept per Band D (%)
Acton Turville	£0	£0	£604	£0	£0	£0	£0	£0	£604	£3.68	9.3%
Almondsbury	£0	£6,593	£655	-\$4,736	£0	£0	£0	£0	£2,712	£0.93	0.9%
Alveston	£0	£7,502	£717	£0	£0	£0	£0	£0	£8,219	£0.70	8.5%
Aust	£0	£0	£83	£0	£0	£0	£0	£0	£63	£0.26	0.9%
Bitton	£0	£72,249	£3,365	£0	£0	£4,966	£0	£0	£94,007	£27.15	65.8%
Bradley Stoke Town Council	£0	£172,964	£22,840	-\$394	£2,624	£0	£0	£0	£197,934	£27.75	20.5%
Charfield	£0	£15,422	£176	£0	£2,509	£0	£15,467	£33,574	£58	£27.68	47.6%
Charlton Hayes	£0	£0	£0	£0	£0	£0	£0	£0	£132	£0.00	0.0%
Cold Ashton	£0	£0	£0	£0	£0	£0	£0	£0	£40	£0.00	0.0%
Cromhall	£0	£311	£159	£0	£0	£470	£0	£0	£76	£1.44	1.9%
Doddington	£0	£160,905	£1,055	£0	£0	£0	£0	£0	£161,960	£66.62	34.5%
Downend & BH	£0	£91,998	£0	-\$1,152	£15,056	£0	£20,792	£116,694	£81	£24.34	30.2%
Doynton	£0	£0	£0	£0	£0	£0	£0	£0	£41	£0.00	0.0%
Dyham & Hinton	£0	£85	£1,009	£0	£0	£0	£0	£0	£1,094	£7.15	9.9%
Emersons Green Town Council	£0	£142,421	£23,685	£0	£23,536	£1,606	£0	£0	£191,248	£17	23.2%
Falfield	£0	£160	£744	£0	£0	£0	£0	£0	£904	£2.50	7.1%
Filton	£0	£4,699	£2,045	£0	£0	£0	£19,821	£26,565	£322	£8.33	2.6%
Frampton Cotterell	£0	£34,660	£1,430	£0	£5,121	£0	£0	£0	£41,211	£15.10	8.5%
Great Badminton	£0	£0	£0	£0	£0	£0	£0	£0	£28	£0.00	0.0%
Hanham	£1,886	£41,809	£3,587	-\$364	£6,626	£139	£39,613	£93,296	£35	£42.06	120.1%
Hanham Abbots	£0	£88,767	£31	-\$376	£7,917	£0	£0	£0	£76,639	£31.59	82.7%
Hawkesbury	£0	£143	£827	£0	£0	£0	£0	£0	£970	£1.69	2.7%
Hill	£0	£0	£0	£0	£0	£0	£0	£0	£9	£0.00	0.0%
Horton	£0	£0	£0	£0	£0	£0	£0	£0	£32	£0.00	0.0%
Iron Acton	£0	£0	£1,188	£0	£0	£0	£0	£0	£1,188	£1.58	1.2%
Kingswood Town Council	£17,591	£82,626	£51,340	-\$5,906	£35,085	£60,490	£40,576	£261,802	£99	£30.62	31.0%
Marshfield	£0	£787	£1,365	£0	£0	£0	£12,842	£14,994	£104	£19.22	18.4%
Oldbury upon Severn	£0	£32	£96	£0	£0	£0	£0	£0	£128	£0.33	0.5%
Oldland	£0	£194,497	£33,992	£0	£20,573	£624	£0	£0	£249,686	£48.71	103.6%
Olveston	£0	£1,786	£990	£0	£0	£0	£0	£0	£1,04	£2.93	2.8%
Patchway Town Council	£0	£29,891	£35,832	£0	£0	£0	£0	£0	£65,723	£28.16	12.0%
Plinling & Severn Beach	£0	£32,481	£337	£0	£0	£0	£14,701	£48,119	£72	£36.90	54.4%
Pucklechurch	£0	£25,848	£5,572	£0	£0	£0	£0	£0	£31,420	£32.59	18.0%
Rangeworthy	£0	£621	£144	£0	£0	£0	£0	£0	£765	£2.13	2.6%
Rockhampton	£0	£160	£312	£0	£0	£0	£0	£0	£472	£5.43	11.8%
Siston	£0	£105,716	£4,350	-\$3,602	£309	£0	£18,664	£125,437	£38	£70.91	187.1%
Sodbury Town Council	£0	£56,651	£9,367	-\$6,276	£0	£0	£0	£0	£59,742	£181	14.5%
Staple Hill & Mangotsfield	£0	£28,526	£12,918	£0	£5,788	£97,261	£53,592	£198,065	£43	£46.23	111.5%
Stoke Gifford	£0	£138,781	£23,644	-\$12,756	£10,238	£0	£0	£0	£159,907	£33.12	36.0%
Stoke Lodge and the Common	£0	£11,698	£920	£0	£0	£0	£0	£0	£12,518	£17.05	12.6%
Stoke Park & Cheswick	£0	£36,059	£0	-\$36,218	£5,428	£0	£0	£0	£5,269	£3.14	4.4%
Thornbury Town Council	£0	£98,547	£29,655	£0	£0	£0	£0	£0	£128,202	£174	12.4%
Tormarton	£0	£521	£106	£0	£0	£0	£0	£0	£627	£3.45	5.0%
Tortworth	£0	£0	£0	£0	£0	£0	£0	£0	£3	£0.00	0.0%
Tytherington	£0	£938	£769	£0	£0	£0	£0	£0	£1,707	£4.14	3.9%
Westerleigh	£0	£1,754	£1,65	£0	£0	£0	£0	£0	£1,919	£62	1.8%
Wick & Abson	£0	£1,615	£1,762	£0	£0	£0	£0	£0	£3,377	£4.39	3.6%
Wickwar	£0	£14,450	£462	£0	£0	£0	£0	£0	£14,932	£77	21.0%
Winterbourne	£0	£10,343	£5,130	£0	£0	£0	£19,702	£36,176	£56	£7.97	14.2%
Yate Town Council	£0	£292,486	£22,617	-\$11,384	£3,323	£0	£0	£0	£307,042	£234	14.7%