Where your money goes

Council tax explained

2014-15

www.southglos.gov.uk
Contents

Your council tax

Paying your council tax bill

There are several methods of payment available:

› On-line payment on the first of each month at www.southglos.gov.uk/pay

› Cheque on the first of each month

› Automated phone payments on the first of each month 0845 245 0682

› Payzone or Post Office outlets on the first of each month

› Direct Debit payment on the 4th, 12th, 20th or 25th of each month.

Council tax in South Gloucestershire has been frozen for a fourth consecutive year. The council’s element of the council tax bill has been kept at the 2010/11 level so there is no increase in 2014/15. Your council tax bill also collects the precepts for the police and fire services. The charges set by the Avon & Somerset Police & Crime Commissioner and by the Avon Fire Authority have both increased by 1.99%.

The bill also includes precepts from parish and town councils, and special expenses. There are 46 parish and town councils in South Gloucestershire. In some areas there is no parish or town council. The 46 parish and town councils have set their budgets independently, and while the average increase is 1.6%, the increases range from about -61% to +12%. One parish set their budget after South Gloucestershire Council met so an estimate was used.

The cost of the council’s services is spread uniformly over the authority’s area. However, in some areas, the parish or town council may provide services which in other parts of the authority are provided by South Gloucestershire Council. The special expenses costs vary across the 46 parished and the unparished areas.

The South Gloucestershire element of the council tax for a Band D property remains unchanged at £1,245.20. With precepts added from the Police & Crime Commissioner, Avon Fire Authority and parishes, the average council tax for a Band D property will be £1,544.85.

Following a change in council tax legislation council tax can be paid over 12 monthly instalments instead of 10. If you wish to pay in 12 instalments please contact us in writing or telephone 01454 868003.

We need your help to take cheats to court and prosecute them. If you suspect someone is committing benefit fraud please contact our confidential freephone hotline 08000 737377. All reports are followed up - please give us as much information as possible.

If you need help with council tax reduction or housing benefit please ring: 01454 868002.

Council tax reduction is a local scheme and exists to help those on a low income to get help to pay their council tax, so apply today if you need this help.

Council staff at our one stop shops will also be happy to help you with your claim and can offer advice on how to pay your council tax.
### Council Tax Annual Bill 2014/15

**Date of Issue:** 27 February 2014

**A. N. OTHER**  
1 HOBBS LANE  
KINGSWOOD  
SOUTH GLOUCESTERSHIRE  
BSXX XXX

**Address of Property (if different)**

**Billing Number**

<table>
<thead>
<tr>
<th>% change from 2013/14</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.0</td>
<td>1,225.03</td>
</tr>
<tr>
<td>1.6</td>
<td>20.17</td>
</tr>
<tr>
<td>2.0</td>
<td>1,245.20</td>
</tr>
</tbody>
</table>

South Gloucestershire Council – Basic Council Tax  
South Gloucestershire – Special Expenses  
Total South Gloucestershire Council

Average Parish Council  
Avon and Somerset Police & Crime Commissioner  
Avon Fire Authority

**GROSS AMOUNT FOR YEAR 1st April 2014 to 31st March 2015**

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charge for period  Band D 01 - April – 2014 31 – Mar – 2015</td>
<td>1,544.85</td>
</tr>
<tr>
<td>25% reduction for single occupancy</td>
<td>386.21</td>
</tr>
</tbody>
</table>

**Payment Instructions**

INSTALMENTS TO BE PAID BY: DIRECT DEBIT  
FIRST INSTALMENT DUE ON 04/04/2014 £XXX.XX  
9 OTHER INSTALMENTS DUE ON THE 4TH OF EACH MONTH FROM 04/05/2014 TO 04/01/2015 £XXX.XX  
YOUR INSTALMENTS FOR 2014/15 DO NOT INCLUDE YOUR 2013/14 ACCOUNT BALANCE.  
AS AT 19 FEBRUARY 2014 YOUR 2013/14 COUNCIL TAX ACCOUNT BALANCE IS XXX.XX; £XXX.XX OF THE TOTAL IS SUBJECT TO COURT PROCEEDINGS

**Total Due**

1,158.64

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**Your council tax bill explained**

1. The general charge by the council  
2. Charges for specific services  
3. Charge set by the parish council  
5. Charge set by Avon Fire Authority

**Method of payment**

- **Number of instalments, amounts due and dates of instalments**

**This shows any arrears from previous years. Please contact the council if no arrangement has been made to clear the balance or if you require clarification.**
Council tax valuation bands

Whether you own or rent a property it will be put into one of eight valuation bands. There is one bill per household.

Council tax bands are issued by the listing officer, at the Valuation Office Agency (VOA), which is part of HM Revenue and Customs. A full list of bands is available on the VOA website at www.voa.gov.uk

All council tax valuations are based on the price a property would have fetched on the open market on 1 April 1991.

Valuation bands
A  Up to and including £40,000
B  £40,001 to £52,000
C  £52,001 to £68,000
D  £68,001 to £88,000
E  £88,001 to £120,000
F  £120,001 to £160,000
G  £160,001 to £320,000
H  More than £320,000

Local discounts
In 2003 the government gave local authorities the power to introduce local discounts. These are or can be discounts that are relevant to people in the local area. However, in making these regulations the government also stated that the onus of paying for these discounts would fall to the local authority and thus on other council tax payers.

After considering the options open to the council we decided not to award any local discounts on a general basis at the present time. However that does not mean that individuals can not apply for such a discount based on their individual circumstances and we would consider such an application. If you wish to submit an application you should do so in writing to: South Gloucestershire Council, Chief Executive and Corporate Resources Department, Revenues Services, PO Box 300, The Civic Centre, High Street, Kingswood, Bristol BS15 0DS.

As part of the Localism Act, central government has extended this authority to give discount by removing some exemptions – details can be found on page 7.

The elected members have decided, from 1 April 2013, to remove the 10% discount for properties classed as ‘Second Homes’. All properties fulfilling the criteria under this class will now pay a full charge. Second Homes that are provided by an employer will not be affected by this change.

In addition, from 1 April 2013, properties that have been empty for two years or more and were formally exempt under Class A and Class C will no longer be exempt and will also attract an empty homes premium. This premium is set at 50%, so properties that meet the criteria will attract a 150% charge.

Paying your council tax

Paying your bill
The easy way to pay your council tax or non-domestic rates is by direct debit from your bank or building society account. Anyone not already paying by direct debit will have a mandate enclosed with their bill. Simply complete this mandate and return it to the council. We can also set up your direct debit over the phone on 01454 868003 (council tax) or 01454 867700 (business rates). Please have your bank details (account number and sort code) to hand when you call.

12 monthly instalments - you can now pay your council tax and business rates by 12 monthly instalments. If you would like to do this please call: Council Tax 01454 868003 Business Rates 01454 867700 or write to us at: South Gloucestershire Council, Revenues Services, PO Box 300, Civic Centre, High Street, Kingswood, Bristol BS15 0DS

Deciding whether these exemptions should be replaced by a discount is the responsibility of the elected members of the local authority. The elected members of this authority have decided that no discount is to be given for empty properties. Therefore, with effect from 1 April 2013, empty properties attract a full charge.

Do you qualify for a discount?
Council tax is based on the assumption that there are two people living in a property. If a person lives on their own, then council tax can be reduced by 25%. A discount may also be applicable if a resident meets certain criteria including:

- a full time student
- in prison
- a person who is severely mentally impaired
- a care worker, depending on certain conditions
- an 18-19 year old school leaver
- a religious community member
- a member of visiting Forces

All other methods of payment
Please see the reverse of your bill to find the other methods of paying. Please note that if you do not pay by direct debit the payment must be in your account by the 1st of each month. Failure to make payment in line with the instructions on your bill will result in action being taken against you to secure this charge. This could include costs being added to your account.

Exemptions
Some properties are exempt from council tax; these include properties only occupied by students, people under the age of 18 years, people who are severely mentally impaired or an annexe occupied by a dependant relative.

With effect from 1 April 2013, new legislation introduced by the government has abolished the exemption that was available for up to 12 months in respect of an empty property which requires or is undergoing major structural alteration or repair (Class A) and has also abolished the exemption that was available for up to six months after a dwelling becomes unoccupied and unfurnished (Class C).

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Reduction for people with disabilities

If someone in your home needs an extra room or space to meet their special needs arising from a disability, you may be entitled to a reduced council tax bill.

Your bill may be reduced by one band or, if your property is in band A, you will be entitled to a reduction equivalent to one-ninth of the band D charge. These reductions ensure that people do not pay more tax on account of space needed because of a disability.

Full details of all reductions can be found at: www.southglos.gov.uk/counciltax

If you think you may be entitled to a discount please contact the council on 01454 868003.

Appeals

There are two areas for appeal:

1) Against the valuation band

You can appeal against the band in which your property has been placed if you are the new taxpayer (within 6 months from the date you moved in) or there has been a material change in the value of your property.

Information can be obtained from: Listing Officer, Council Tax West, Valuation Office Agency, Overline House, Blechynden Terrace, Southampton SO15 1GW

Tel: 03000 501501
email: ctwest@voa.gsi.gov.uk
VOA Website: www.voa.gov.uk

2) Against your council tax charge

You can appeal if you think you are not liable to pay council tax because you are not the owner, or the resident, or your property is exempt, or there has been a mistake in the calculation of your bill.

These appeals should be made in writing to the Council Tax section, at South Gloucestershire Council. Please note making an appeal does not allow you to withhold payment of council tax owing in the meantime.

Housing benefit and council tax reduction

Getting the right amount of help

If you are on a low income, receiving retirement pension or just finding it difficult to pay your rent or council tax you may be able to get some financial help.

The amount a person can receive depends on the level of their weekly income, how much money they have in the bank or building society and the number and age of the people in their household.

If you have savings of more than £16,000 you are not eligible for benefit unless you qualify for guaranteed pension credit.

To apply for housing benefit and/or council tax reduction you must complete an application form which is available at all council one stop shops, or on our website www.southglos.gov.uk or by phoning the council on 01454 868002

Non-domestic rates

Non-domestic rates, or business rates, collected by the local authority are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers, revenue support grant provided

by the government and certain other sums, is used to pay for the services provided by your local authority and other local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk

Rateable value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of HM Revenue and Customs. They draw up and maintain a full list of all rateable values, available on their website at www.voa.gov.uk

The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2010, this date was set as 1 April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

Reporting changes in your circumstances

If you are receiving housing benefit, or council tax exemptions, discounts or reductions it is very important and your responsibility to tell us immediately of any changes that may affect the amount of benefit etc. you are entitled to receive.

If you deliberately fail to tell us about a change in your circumstances, you are committing an offence.

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.southglos.gov.uk/counciltax. A hard copy is available on request by writing to the council or calling 01454 868003.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.
Payment of business rate bills is automatically set on a 10-monthly cycle. However, the government has announced that it will legislate to allow businesses to ask for their business rate bills to be spread over 12 months to help with cash flow. The government is putting in place regulations that will, with effect for the 2014-15 financial year, allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

### National non-domestic rating multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers; the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rates relief. The government sets the multipliers for each financial year for the whole of England according to formulae set by legislation. Generally, the multipliers increase in line with inflation according to the Retail Price Index in September of the preceding year. The government announced in the Autumn Statement 2013 that it will cap the RPI increase in business rates to 2% in 2014-15. Between revaluations the multipliers change each year in line with inflation and to take into account the cost of small business rate relief. In the year of revaluation the multipliers are rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money for the government. Similarly, the change in the revaluation date to 2017 has no effect on the total amount of revenue raised from business rates. The current multipliers are shown on the front of your bill.

### Business rates instalments

Business rates instalments are applied automatically and are shown on the front of your bill.

Unoccupied property rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period, rates are payable in full unless the unoccupied property rate has been reduced by the government by order. In most cases, the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

The government has introduced a new temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1 October 2013 and 30 September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

### Partly occupied property relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly or only partially occupied. Where a property is partly occupied for a short period, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained by contacting the local authority. Contact details can be found on page 14.

### Small business rate relief

Ratepayers who are not entitled to another mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London, will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to...
National non-domestic rates

where your money goes 2014-2015

a maximum of 50% for a property with a rateable value of not more than £6,000. However, until 31 March 2015 the government has doubled the usual level of relief.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either:

(a) one property, or
(b) one main property and other additional properties provided those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

However, the government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the government has confirmed that they will be allowed to keep that relief for a period of 12 months.

An application for small business rate relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority).

The changes which should be notified are:

(a) the ratepayer taking up occupation of an additional property, and
(b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Notification of these changes must be given to the business rates team within four weeks of the change taking place.

Charity and Community Amateur Sports Club relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club, and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Local discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from the local authority.

Retail discounts

The government is giving funding to local authorities so that they can provide a discount worth up to £1,000 a year - in both 2014-15 and 2015-16 - to retail premises with a rateable value of up to £50,000. This will provide support to premises including pubs, cafes, restaurants and shops. Full details can be obtained from the local authority.

The government is also giving funding to local authorities so that they can provide a 50% discount for 18 months for those businesses that move into retail premises that have been empty for a year or more. This is available for businesses which move into empty premises between 1 April 2014 and 31 March 2016. Full details can be obtained from the local authority.

The award of such discounts is considered likely to amount to state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013). The De Minimis Regulations allow an undertaking to receive up to £200,000 ‘de minimis’ aid over a rolling three year period. If you are receiving, or have received, any ‘de minimis’ aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Hardship relief

The local authority has discretion to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

Cancellation of backdated rates liabilities

The government has put in place regulations to allow for the cancellation of certain backdated business rates liabilities. The relevant regulations, the Non-Domestic Rating (Cancellation of Backdated Liabilities) Regulations 2012 (SI2012/537), can be found at: www.legislation.gov.uk/uksi/2012/537/made

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.southglos.gov.uk/businessrates. A hard copy is available on request by writing to the council or calling 01454 867700.

Ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues Rating and

Rating advisors

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website www.rics.org) and the Institute of Revenues Rating and
Valuation (IRRV – website www.irrv.net) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating advisor, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Rate relief for businesses in rural areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst the local authority also has discretion to give further relief on the remaining bill. Full details can be obtained from the business rates team.

South Gloucestershire Council has been able to protect its service priorities and leave its share of the council tax unchanged for the fourth year running. We will complete a four year programme of reviews and will be delivering £43m p.a. of savings by the end of 2014/15. A new Council Savings Programme is about to start which aims to deliver a further £36m savings by 2019/20. The new programme may affect some front line services over the next few years.

The first pie chart below indicates from where the council obtains its funding for 2014/15 – about 21% will come from council tax payers, 7% from business rate payers, 59% from government and 13% from sales, rents, and fees and charges. The second chart shows the services on which the council spends the money – a third is spent on schools, a sixth on services for the elderly and those with disabilities, a sixth on transport, environment and community services, and a tenth on services for young people other than at school.

The council consulted residents on its budget proposals. Almost 2,300 responded. About half thought the council offered good value for money, most thought the council was right to focus on savings by being more efficient in its use of assets such as land and buildings, making more services available on-line, encouraging volunteers to help deliver services, seeking to transfer some services to organisations such as community groups, social enterprises and Parish/Town councils. The highest service priorities were care for vulnerable older people, waste collection and disposal, highways maintenance, care for those people with disabilities or learning difficulties, public transport, and our schools. The council has recognised these views in setting its budget.

In addition to setting its budget and council tax for 2014/15, the council also looked at the next ten years’ plans. These see funding continue to fall until 2019/20 as the government seeks to eliminate the national deficit. The council expects that further investment will be needed in services for the over 65’s and for vulnerable young people.

The council recognises the desire for low council tax rises, and has based its current planning assumptions on council tax freezes in both 2014/15 and 2015/16, followed by 2% p.a. rises from 2016/17. In order to achieve this, the council will need to achieve further savings of £36m p.a. by 2019/20 after which national economic stability is expected. These decisions will be reviewed each year and adjustments made as circumstances change.

The council has recognised these views in setting its budget. The council tax for South Gloucestershire council services has been frozen at the 2010/11 level for a fourth consecutive year.

How the council will finance
£522.3 million expenditure in 2014/15

How the council will spend
£522.3 million in 2014/15
The next two pages show the council’s revenue budget for last year and the current year plus indicative budgets for the next three years. They also show the causes of the change in net spending and the capital investments being made by the council in its buildings, roads and other facilities.

### Council services and how they are funded

<table>
<thead>
<tr>
<th>SERVICES</th>
<th>2013/14</th>
<th>2014/15</th>
<th>2015/16</th>
<th>2016/17</th>
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<tr>
<td>GROSS EXP (£m)</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
</tr>
<tr>
<td>NET EXP (£m)</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
</tr>
<tr>
<td>INCOME (£m)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>NET EXP (£m)</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
<td>172.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SERVICES</th>
<th>2013/14</th>
<th>2014/15</th>
<th>2015/16</th>
<th>2016/17</th>
<th>2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROSS EXP (£m)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>NET EXP (£m)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>INCOME (£m)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>NET EXP (£m)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

### Capital investment

<table>
<thead>
<tr>
<th>Provisional programme</th>
<th>2013/14</th>
<th>2014/15</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ million</td>
<td>£ million</td>
<td>£ million</td>
<td>£ million</td>
<td>£ million</td>
</tr>
<tr>
<td>Children and young people</td>
<td>8.1</td>
<td>19.4</td>
<td>14.6</td>
<td>8.9</td>
</tr>
<tr>
<td>Community care and housing</td>
<td>3.3</td>
<td>3.3</td>
<td>1.8</td>
<td>1.3</td>
</tr>
<tr>
<td>Environment and community services inc S106</td>
<td>14.3</td>
<td>32.6</td>
<td>47.1</td>
<td>58.6</td>
</tr>
<tr>
<td>Other services</td>
<td>3.7</td>
<td>11.6</td>
<td>2.8</td>
<td>3.4</td>
</tr>
<tr>
<td>Total</td>
<td>29.4</td>
<td>66.9</td>
<td>66.3</td>
<td>72.2</td>
</tr>
</tbody>
</table>
### Council Tax to be Collected and Payments

<table>
<thead>
<tr>
<th>Area</th>
<th>2013/14</th>
<th>2014/15</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acton Turville</td>
<td>4,840</td>
<td>3,11</td>
<td>1,491.42</td>
<td>1,491.42</td>
</tr>
<tr>
<td>Almondsbury</td>
<td>135,000</td>
<td>2,791</td>
<td>1,532.21</td>
<td>1,532.21</td>
</tr>
<tr>
<td>Alveston</td>
<td>46,519</td>
<td>4,817</td>
<td>1,499.95</td>
<td>1,499.95</td>
</tr>
<tr>
<td>Aust</td>
<td>3,700</td>
<td>33</td>
<td>1,475.04</td>
<td>1,475.04</td>
</tr>
<tr>
<td>Avon Fire Authority</td>
<td>88,600</td>
<td>61,824</td>
<td>1,507.93</td>
<td>1,507.93</td>
</tr>
<tr>
<td>Avon and Somerset Police and Crime Commissioner</td>
<td>717,434</td>
<td>87,767</td>
<td>1,583.75</td>
<td>1,583.75</td>
</tr>
<tr>
<td>Charfield</td>
<td>37,000</td>
<td>20,993</td>
<td>1,527.18</td>
<td>1,527.18</td>
</tr>
<tr>
<td>Cold Ashton</td>
<td>2,786</td>
<td>0</td>
<td>1,483.42</td>
<td>1,483.42</td>
</tr>
<tr>
<td>Cromhall</td>
<td>12,000</td>
<td>367</td>
<td>1,503.40</td>
<td>1,503.40</td>
</tr>
<tr>
<td>Dodington</td>
<td>154,671</td>
<td>86,134</td>
<td>1,570.71</td>
<td>1,570.71</td>
</tr>
<tr>
<td>Downend &amp; Bromley Heath</td>
<td>84,600</td>
<td>87,947</td>
<td>1,497.87</td>
<td>1,497.87</td>
</tr>
<tr>
<td>Doynton</td>
<td>5,000</td>
<td>0</td>
<td>1,492.87</td>
<td>1,492.87</td>
</tr>
<tr>
<td>Dyrham &amp; Hinton</td>
<td>4,838</td>
<td>580</td>
<td>1,499.03</td>
<td>1,499.03</td>
</tr>
<tr>
<td>Falfield</td>
<td>8,500</td>
<td>853</td>
<td>1,490.14</td>
<td>1,490.14</td>
</tr>
<tr>
<td>Filton</td>
<td>509,121</td>
<td>29,487</td>
<td>1,640.96</td>
<td>1,640.96</td>
</tr>
<tr>
<td>Frampton Cotterell</td>
<td>174,812</td>
<td>29,474</td>
<td>1,544.76</td>
<td>1,544.76</td>
</tr>
<tr>
<td>Great Badminton</td>
<td>2,441</td>
<td>0</td>
<td>1,480.07</td>
<td>1,480.07</td>
</tr>
<tr>
<td>Hanham</td>
<td>50,550</td>
<td>53,109</td>
<td>1,510.98</td>
<td>1,510.98</td>
</tr>
<tr>
<td>Hanham Abbots</td>
<td>35,000</td>
<td>55,539</td>
<td>1,500.56</td>
<td>1,500.56</td>
</tr>
<tr>
<td>Total unparished areas</td>
<td>2013/14 373,164</td>
<td>2014/15 1,488.79</td>
<td>2015/16 394,533</td>
<td>2016/17 1,497.23</td>
</tr>
</tbody>
</table>

### Council Tax by Area (including Parish Precepts and Special Expenses)

<table>
<thead>
<tr>
<th>Area</th>
<th>2013/14</th>
<th>2014/15</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acton Turville</td>
<td>50,550</td>
<td>4,840</td>
<td>1,491.42</td>
<td>1,491.42</td>
</tr>
<tr>
<td>Almondsbury</td>
<td>135,000</td>
<td>135,000</td>
<td>1,529.71</td>
<td>1,529.71</td>
</tr>
<tr>
<td>Alveston</td>
<td>46,519</td>
<td>55,306</td>
<td>1,380.95</td>
<td>1,380.95</td>
</tr>
<tr>
<td>Aust</td>
<td>3,700</td>
<td>3,818*</td>
<td>1,480.58</td>
<td>1,480.58</td>
</tr>
<tr>
<td>Avon Fire Authority</td>
<td>88,600</td>
<td>88,600</td>
<td>1,509.91</td>
<td>1,509.91</td>
</tr>
<tr>
<td>Avon and Somerset Police and Crime Commissioner</td>
<td>717,434</td>
<td>764,877</td>
<td>1,588.17</td>
<td>1,588.17</td>
</tr>
<tr>
<td>Charfield</td>
<td>37,000</td>
<td>37,000</td>
<td>1,527.18</td>
<td>1,527.18</td>
</tr>
<tr>
<td>Cold Ashton</td>
<td>2,786</td>
<td>3,500</td>
<td>1,490.63</td>
<td>1,490.63</td>
</tr>
<tr>
<td>Cromhall</td>
<td>12,000</td>
<td>12,000</td>
<td>1,503.40</td>
<td>1,503.40</td>
</tr>
<tr>
<td>Dodington</td>
<td>154,671</td>
<td>172,795</td>
<td>1,580.95</td>
<td>1,580.95</td>
</tr>
<tr>
<td>Downend &amp; Bromley Heath</td>
<td>84,600</td>
<td>87,947</td>
<td>1,497.87</td>
<td>1,497.87</td>
</tr>
<tr>
<td>Doynton</td>
<td>5,000</td>
<td>5,000</td>
<td>1,492.87</td>
<td>1,492.87</td>
</tr>
<tr>
<td>Dyrham &amp; Hinton</td>
<td>4,838</td>
<td>6,000</td>
<td>1,509.82</td>
<td>1,509.82</td>
</tr>
<tr>
<td>Falfield</td>
<td>8,500</td>
<td>6,150</td>
<td>1,490.14</td>
<td>1,490.14</td>
</tr>
<tr>
<td>Filton</td>
<td>509,121</td>
<td>533,562</td>
<td>1,653.14</td>
<td>1,653.14</td>
</tr>
<tr>
<td>Frampton Cotterell</td>
<td>174,812</td>
<td>183,552</td>
<td>1,548.98</td>
<td>1,548.98</td>
</tr>
<tr>
<td>Great Badminton</td>
<td>2,441</td>
<td>6,150</td>
<td>1,490.14</td>
<td>1,490.14</td>
</tr>
<tr>
<td>Hanham</td>
<td>50,550</td>
<td>50,478</td>
<td>1,513.74</td>
<td>1,513.74</td>
</tr>
<tr>
<td>Hanham Abbots</td>
<td>35,000</td>
<td>42,207</td>
<td>1,506.15</td>
<td>1,506.15</td>
</tr>
<tr>
<td><strong>Total Unparished Areas</strong></td>
<td><strong>373,164</strong></td>
<td><strong>394,533</strong></td>
<td><strong>1,497.23</strong></td>
<td><strong>1,497.23</strong></td>
</tr>
</tbody>
</table>

The total council tax required by the 46 Parish and Town Councils amounts to £5,432,596, including an estimate of £3,818* (later confirmed as £4,070) for Aust Parish Council. The indicative total for 2015/16 is £5,568,412, for 2016/17 £5,679,781 and for 2017/18 £5,793,381.
### The Council’s Budget

#### Parishes spending more than £140,000

<table>
<thead>
<tr>
<th>Parish</th>
<th>2013/14 £</th>
<th>2014/15 £</th>
<th>2013/14 £</th>
<th>2014/15 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sodbury Town Council</td>
<td>49,900</td>
<td>48,950</td>
<td>128,095</td>
<td>128,133</td>
</tr>
<tr>
<td>Stoke Gifford Parish Council</td>
<td>78,300</td>
<td>82,000</td>
<td>285,200</td>
<td>340,946</td>
</tr>
<tr>
<td>Thornbury Town Council</td>
<td>53,600</td>
<td>57,000</td>
<td>154,357</td>
<td>172,755</td>
</tr>
<tr>
<td>Winterbourne Parish Council</td>
<td>209,650</td>
<td>221,400</td>
<td>422,610</td>
<td>427,750</td>
</tr>
<tr>
<td>Yate Town Council</td>
<td>259,000</td>
<td>268,000</td>
<td>457,447</td>
<td>457,750</td>
</tr>
</tbody>
</table>
| Other levies and precepts on the council

The following levies have been received by South Gloucestershire Council:

<table>
<thead>
<tr>
<th>Levies and Precepts</th>
<th>2013/14</th>
<th>2014/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Drainage - Lower Severn (2005) Internal Drainage Board</td>
<td>199,235</td>
<td>202,448</td>
</tr>
<tr>
<td>Wessex Regional Flood and Coastal Committee (Wessex RFCC)</td>
<td>283,917</td>
<td>303,026</td>
</tr>
<tr>
<td>Avon Fire Authority</td>
<td>5,305,209</td>
<td>5,632,909</td>
</tr>
<tr>
<td>Avon &amp; Somerset Police &amp; Crime Commissioner</td>
<td>13,924,714</td>
<td>14,782,987</td>
</tr>
</tbody>
</table>

Details of the land drainage and flood defence levies are set out below and reflect current funding arrangements. Information on the Police and Fire Authority precepts is contained on pages 22 – 23 and pages 24 – 25.
Despite the financial challenges crime and risk of crime continues to fall. Satisfaction levels amongst victims has increased to the highest level ever recorded in Avon and Somerset and the risk of domestic burglary is now one of lowest in the country. There is still much more work to do. Domestic and sexual violence, exploitation and hate crime remain significantly under-reported. In 2014/15 Sue Mountstevens will continue to focus on ensuring policing meets local needs, provides value for money and importantly supports you to be safe and feel safe.

The spending plans for 2014/15 are shown below with comparative figures for 2013/14 (in millions) and details of how the budget is financed:

<table>
<thead>
<tr>
<th>Spending Plans</th>
<th>2013/14</th>
<th>2014/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross expenditure</td>
<td>£296m</td>
<td>£290m</td>
</tr>
<tr>
<td>Specific grants and other income</td>
<td>£16m</td>
<td>£14m</td>
</tr>
<tr>
<td>Net Budget requirement</td>
<td>£280m</td>
<td>£276m</td>
</tr>
</tbody>
</table>

Where does the money come from

<table>
<thead>
<tr>
<th>Funding from central government</th>
<th>2013/14</th>
<th>2014/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government council tax grants</td>
<td>£4m</td>
<td>£4m</td>
</tr>
<tr>
<td>Total income</td>
<td>£280m</td>
<td>£276m</td>
</tr>
</tbody>
</table>

CHANGES IN SPENDING

The net expenditure for the Police will be £4 million lower in 2014/15 compared to 2013/14 following a 4.5% reduction in central government funding. The PCC has taken the decision to increase the policing part of the council tax by £3.34 a year for the average band D household. This follows extensive consultation with over 3,000 residents. Although inflation and other unavoidable spending pressures will increase costs by £8 million, spending will be reduced to balance the budget. This means that the average band D precept will be £171.37.

HOW WE SPEND THE BUDGET 2014/15

The chart below shows where the budget goes

- Police Officers - £142.2m
- Police Staff - £56.0m
- Community Support Officers - £10.3m
- Running Expenses - £52.5m
- Police Pensions - £7.0m
- Capital Funding Costs - £4.2m
- Community Safety Fund - £2.6m
- Office of the PCC - £1.4m

YOUR AREA NOW HAS ITS OWN POLICE AND CRIME PLAN

South Gloucestershire has its own Police & Crime Plan which sets out the local priorities for your area and tells you what the police are doing to keep you safe and to reduce crime.

It focuses specifically on requirements from our consultation with you, the council and other partners and shows that by working together we can make your streets and homes safer.

To read your area's Police & Crime Plan visit www.avonandsomerset-pcc.gov.uk or pick up a copy in your local library or council building.

WE ALL WANT TO LIVE IN A COMMUNITY THAT IS STRONG AND SAFE.
Avon Fire Authority has set its net budget for 2014/15 at £44.332 million. This represents a Council Tax level of £65.30 a year for a Band D property, an increase of just below 2%.

The Government has restated the 2013/14 grant settlement, rolling in a number of previously separately identified specific grants, to provide a start-up funding assessment for comparison purposes. The funding assessment for 2014/15 is £22.056m, a reduction of £1,795m (7.53%) compared to the restated start-up funding assessment of £23.851m for 2013/14.

### Where your money goes 2012-2013

Police info here

Where does each pound go?

**Where your money goes 2014-2015**

Where your money goes

Where your money goes

**Spending plans**

<table>
<thead>
<tr>
<th>2013/14 (£m)</th>
<th>2014/15 (£m)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total fire expenditure</td>
<td>46.852</td>
</tr>
<tr>
<td>Income</td>
<td>-1.739</td>
</tr>
<tr>
<td>Net budget before use of reserves</td>
<td>45.113</td>
</tr>
<tr>
<td>Use of reserves</td>
<td>-0.300</td>
</tr>
<tr>
<td>Net budget</td>
<td>44.813</td>
</tr>
</tbody>
</table>

**Capital requirements**

The capital programme for 2014/15, excluding capital expenditure included within the 2013/14 capital programme but which is anticipated will be delayed or slipped into 2014/15, is shown in the table to the right:

### Savings

The main changes in spending from 2013/14 to 2014/15 are listed below:

<table>
<thead>
<tr>
<th>2013/14 (£m)</th>
<th>2014/15 (£m)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Savings</td>
<td>-1.980</td>
</tr>
<tr>
<td>Other</td>
<td>-0.512</td>
</tr>
<tr>
<td>Use of reserves</td>
<td>-2.200</td>
</tr>
<tr>
<td>Inflation etc.</td>
<td>0.801</td>
</tr>
<tr>
<td>Other</td>
<td>2.898</td>
</tr>
<tr>
<td>Total</td>
<td>44.332</td>
</tr>
</tbody>
</table>

**Employees**

- Employees: -1.077
- Running costs:
  - Premises: -0.020
  - Transport: -0.050
  - Supplies and services: -0.321
  - Other: -0.512
  - Total: -1.980

**For further information please contact:** Avon Fire & Rescue Service, A: Temple Back, Bristol, BS1 6EU  T: 0117 926 2061  W: www.avonfire.gov.uk