Provisional Settlement
2014/15 and 2015/16

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Presentation

- The 14/15 settlement
- Special grants
- Council tax support
- Missing grants
- Council tax freeze grants
- Council tax referendums
Terminology

Settlement funding:

- Target business rates
- Revenue Support Grant
- Rates-related grants (?)

Spending power:

- Settlement funding
- Council tax
- Some special grants
Settlement Funding 14/15

- Business rates targets, tariffs, top-ups and safety nets all up 1.95% in line with multiplier
- RSG down 17.6%
- CTFG 13/14 worth £173m
- Total down 9.4%
- Important grants missing
Settlement Funding 14/15

- Upper-Tier (-10.6%)
- Lower-Tier (-14.3%)
- Fire (-7.8%)
- Council Tax Freeze 11/12 (-0.4%)
- Council Tax Freeze 13/14 (n/a)
- Early Intervention (-7.8%)
- GLA General (-8.1%)
- GLA Transport (+1.9%)
- London Bus (+1.9%)
- Homelessness Prevention (-1.5%)
- Lead Local Flood (-1.5%)
- Learning Disability and Health Reform (+1.0%)
- ESSSA (+11.8%)
- Returned capitalisation (n/a)
Holdbacks

- Unused capitalisation
- Unused New Homes Bonus
- Levy vs. safety net

- Some returned in proportion to SFA
- Some used for other purposes
Settlement Funding 14/15

- Significant Rural -9.0%
- Predominantly Urban -9.5%
- Predominantly Rural -9.8%
Settlement Funding 14/15

- Shire districts -13.5%
- London boroughs -10.4%
- Met districts -10.0%
- Shire unitaries with/without fire -9.9%
- Shire counties without fire -8.7%
- Shire counties with fire -8.3%
- Met fire -7.6%
- Shire fire -7.4%
- GLA -0.8%
Spending Power 14/15

- Settlement funding (-9.4%)
- Local welfare provision (-1.5%)
- Fire Revenue (+4.8%)
- New Homes Bonus (+37.1%)
- CT and HB admin (-7.4%)
- Public health (+5.0%)
- NHS social care (+28.1%)
- Council tax (+0.7%)

Total -2.9%
Spending Power 14/15

- Significant Rural -1.6%
- Predominantly Urban -3.9%
- Predominantly Rural -1.9%
Spending Power 14/15

- Met districts -4.2%
- Met fire -4.0%
- London boroughs -3.9%
- Shire unitaries with/without fire -2.9%
- Shire districts -2.5%
- Shire fire -2.4%
- Shire counties without fire -1.4%
- Shire counties with fire -1.2%
- GLA -5.7% or +1.0%
Comparison of Spending Power

- **Predominantly Rural**
  - Settlement Funding Assessment: £336.09
  - Other Government Funding: £91.43
  - Council Tax: £410.07

- **Predominantly Urban**
  - Settlement Funding Assessment: £481.08
  - Other Government Funding: £119.12
  - Council Tax: £322.47
Settlement Analysis

- In 2014/15, Spending Power per head in predominantly rural areas is about £84 less per head of population.
- This is despite the fact that rural residents pay, on average, £87 per head more in Council Tax than urban residents.
- This is mainly due to the significant disparity in Settlement Funding Assessment which sees urban authorities receive £145 per head more in Government funding.
Settlement Analysis

- The 2014/15 settlement has barely reduced the gap between predominantly rural and urban authorities. The gap over 43 per cent has only closed by a half percentage point.

- This is despite the inclusion of ESSSA within SFA. However, for predominantly rural authorities, **ESSSA is worth 86p per head**, a very small proportion of the £134.99 difference in SFA.
Comparison of Spending Power per dwelling

- Hackney
- Birmingham
- Wychavon
- Stafford
- Rugby
- Malvern Hills
- Lichfield

£0  £500  £1,000  £1,500  £2,000  £2,500  £3,000  £3,500

- Green: Settlement Funding Assessment
- Blue: Other Government Funding
- Red: Council Tax
Settlement Funding 15/16

- Much deeper squeeze – 13.2% cut
- Upper tier – 16.1%
- Lower tier – 16.3%
- Fire -8.6%
- GLA -0.2%

- Another rates cap?
Spending Power 15/16

- Includes £2.4bn more for social care…

- …but this isn’t all LA money

- Speculative NHB receipts

- Speculative special grants
Funding vs. Spending Power

• Spending power fairer assessment of impact

• But contains too many dubious items

• Cuts appear smaller…

• …but targeted on areas of low house prices
Settlement funding shows further drift to urban

Cannot underfund for years...

...force authorities to increase council tax...

...then claim rural areas have done well as a result
ESSSA

2013/14:

- £8.5m of new money
- 2001 Census super sparsity
- Threshold for top 25%
- Weighted shares for upper/lower/fire

2014/15 and 2015/16:

- £9.5m from within settlement
- 2011 Census super sparsity
- Otherwise unchanged
Council Tax Support

2013/14

- Separate element within settlement
- 10% down on old regime

2014/15

- Notionally unchanged
DCLG Options

- Leave CTS unchanged and impose much deeper cuts elsewhere
- Cut CTS and face the backlash
- Obfuscate
CTS Outcome

- Obfuscation

- Allocations not identified at authority level

- Effectively cut in line with upper/lower/fire funding

- Authorities with higher CTS needs compared to other services lose out
CTS Outcome

- No parish CTS compulsion
- Minister just said “should”
- DCLG won’t want to re-open this…
- …so essentially do as you wish
Missing Grants

- Small business relief
- Recently-completed properties
- Cap on rates to 1.2%
- Retail premises discounts

Issues
- Interactions
- Pooling
Council Tax Freeze Grants

- 11/12 now separately-identified, permanent
- 12/13 entirely one-off
- 13/14 now separately-identified, permanent
- 14/15 will be permanent
- 15/16 will be permanent

- Permanent means “until change of Government”
Council Tax Referendums

- Autumn Statement reiterated 2% threshold

- Brandon Lewis, 18 December:

  “We are particularly open to representations suggesting that some lower threshold be applied to all or some categories of authorities… given next year’s elections… allow for referendums to be held at minimal cost. We should trust the people.”
Council Tax Referendums

- Why the delay in announcing?
- Provisional budgets for 14/15? Or 15/16?
- Will some go for much more than 2%?
- Would freeze grant only apply if taken immediately?
- Rates scheme certain to be missing some details
- 2% limit could well include levying bodies
A Thought

- Maximum council tax rise without referendum over five years is 13.7%

- Council Tax Freeze Grant worth 5.6% by year 5

- VAT rate went up by 14.3% in 2010 despite all three main parties denying it would

- VAT yield set to rise by more than 50% over 5 years
Provisional Settlement
2014/15 and 2015/16

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Agenda

- Spending Review 2015-16
- 2015-16 Settlement prospects
- Some specific funding issues – council tax freeze grant, adult social care pooling, NHB, Dilnot reforms, rural funding
- Future prospects for after the General Election
Announcements

• Key announcements:
  • Spending Review 2015-16. 27 June 2013.

• Spending Review provides funding allocations for 2015-16 for local government – allocations to be determined in settlement in December 2014.

• Post-Election funding depends on the result of the Election.
Context

• Autumn Statement (December 2013):

  • UK economy to grow at or above trend rate (between 2.2% and 2.7% over next four years). Upward revisions more likely than downward.

  • Further pressure on spending (“deficit reduction plan”). Total Management Expenditure to remain flat until 2018-19.
Spending Review 2015-16

- 10% real-terms cut in funding in 2015-16.

- c.8% in nominal terms – HMT use GDP deflator of 1.8%.

- Includes business rates, RSG, council tax freeze grant and NHB.

- Cuts will hit local authorities in RSG – Government has committed to uplift top-ups and tariffs in line with inflation, and has announced methodology for NHB.
Settlement 2015-16

- Some scope to make changes and there will be a settlement in December 2014.

- There will be some necessary changes (e.g. Dilnot) and potentially some political ones (e.g. rural authorities).

- Scope for fundamental changes limited; the first post-Election settlement more likely for radical changes.
Council tax limitations

- Pressure likely to continue on council tax increases – from both major parties.

- Suits national government to control council taxes – they get the blame when council tax increases.

- No hard evidence to assume anything different from 2% in future years – but potentially different rates for different classes?
New Homes Bonus

- NHB will not now be in the Local Growth Fund (announced in the Autumn Statement).

- Spending Review had indicated a 40% top-slice from local authority allocations.

- Current mechanism to remain in place for 2015-16 and beyond (unless there is a change in government).

- Pressure on planning authorities to approve building applications. Not sure how proposal to withhold some payments would work.
Pooled adult social care and health funding

- Proposal to pool £3.8bn of health and adult social care funding.

- Sources of funding for the pool have been announced.

- Allocations available in the Settlement but no proper announcement yet. £3.46bn is the revenue sum; the remainder is capital.

- Allocations were included in the spending power exemplifications – but no evidence that there is any increase in spending power!

- Authorities do not know who controls the funding or whether the funding is already committed.
Rural funding review

- Minister has indicated a review of rural funding pressures will take place this year.

- Review is being commissioned by DCLG and Defra.

- Indicates that ministers still keen to improve funding position for rural authorities – and need firmer, independent proof?

- Unlikely to be implemented in 2015-16 – unless results are used to justify higher ESSSA.

- Tangible benefits for rural authorities depends on outcome of the review, result of the 2015 General Election and future decisions about damping.
Dilnot reforms

• £335m available to local authorities to prepare for the new reforms.

• National scheme for deferred payments from 2015-16. In theory cost is not significant – timing of payments.

• Capped-cost model from 2016-17. New clients become eligible because cap is higher. Many currently self-funders.

• Fully-funded from outset but: (a) starting point not easy to estimate and (b) changes in support levels in future years not necessarily funded.

• Underlying adult social care formulae also being reviewed. Results not implemented until 2020-21!!!
2016-17 and beyond

• Chancellor has given general guidance on his approach to the years immediately following an election – but depends on winning the Election!

• Not very specific at this stage – statement of intent.

• Cuts of £17bn in 2014, £20bn in 2015 and £25bn across 2016 and 2017 (i.e. about £12.5bn p.a.).

• Focus will be on welfare cuts (cap from April 2015 for 4 years policed by OBR) – but also potentially some of the ringfenced services such as schools and NHS?
What does this mean?

- Benign interpretation – 2015-16 is the worst year and 2016-17 onwards should get better; local government should receive a lower proportion of the cuts.

- Less-benign interpretation – local government has weathered the storm well (public approval ratings for services have not been dented, reserves are still healthy) and can take more punishment.
Some scenarios

- Pixel Financial Consulting – grant forecasting model.

- National assumptions for Settlement Funding Assessment: -12.4% in 2015-16, -6.3% in 2016-17, -5.5% in 2017-18 and c.-3% in next two years.

- Following Chancellor’s “guidance”, cuts in 2016-17 could be a little higher. But this is speculation!
Business Rate Targets

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>RSG</td>
<td>15,173</td>
<td>12,477</td>
<td>9,333</td>
<td>7,682</td>
<td>6,269</td>
<td>5,318</td>
<td>4,365</td>
</tr>
<tr>
<td>Total Funding (ex. Special grants)</td>
<td>26,732</td>
<td>24,530</td>
<td>21,822</td>
<td>20,731</td>
<td>19,695</td>
<td>19,104</td>
<td>18,531</td>
</tr>
</tbody>
</table>
Future Funding

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Business Rates Pooling

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Presentation

- Pooled in 13/14
- Pooled in 14/15
- Might pool in 15/16
- Effects on others/everyone
## Arithmetic

<table>
<thead>
<tr>
<th></th>
<th>Rates</th>
<th>Funding</th>
<th>Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Yorkshire CC</td>
<td>18.2</td>
<td>59.2</td>
<td>0.0%</td>
</tr>
<tr>
<td>Craven</td>
<td>6.9</td>
<td>1.3</td>
<td>50.0%</td>
</tr>
<tr>
<td>Hambleton</td>
<td>10.4</td>
<td>1.8</td>
<td>50.0%</td>
</tr>
<tr>
<td>Richmondshire</td>
<td>4.9</td>
<td>1.3</td>
<td>50.0%</td>
</tr>
<tr>
<td>Ryedale</td>
<td>6.4</td>
<td>1.4</td>
<td>50.0%</td>
</tr>
<tr>
<td>Scarborough</td>
<td>12.5</td>
<td>3.7</td>
<td>50.0%</td>
</tr>
<tr>
<td>Selby</td>
<td>16.3</td>
<td>2.1</td>
<td>50.0%</td>
</tr>
<tr>
<td><strong>Pool</strong></td>
<td><strong>75.5</strong></td>
<td><strong>70.9</strong></td>
<td><strong>6.1%</strong></td>
</tr>
</tbody>
</table>
Gains and Losses

£1million rates above target
- £300k gain stand-alone
- £470k gain pooled

£1m rates below target
- c.£200k loss stand-alone
- £500k loss pooled
Pooled in 13/14

- Co-ordinate NNDR1 returns
- Consistent approach to appeals estimates
- Consistent approach to appeals provision
Pooling in 14/15

- Co-ordinate NNDR1 returns

- Consistent approach to appeals estimates

- Consistent approach to appeals provision – probably provide as much as possible

- Deadline 15 January for withdrawals

- But still ask later if things go badly wrong
Potential Poolers

- Could be very valuable
- Consider partial pool of districts and county
- 13 new pools in 14/15 – becoming the norm
Effect on Others

- North Yorkshire updated NNDR1s £1.8m levy
- If pooled £0.3m levy
- Levy collections down
- Permanent holdbacks?
Business Rates Pooling

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Accounting for Business Rates

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Presentation

- Accounting judgement and grant distribution do not usually mix – and for good reason

- Mixed messages from CLG with potentially significant implications for budgets in 2013-14 and 2014-15 (and beyond)

- Focus is on the treatment of appeals

- CIPFA has issued guidance (largely through network events) but CLG will have the final word on how grant regime works
The issue

- Treatment of the provision for appeals

- Critical to where authorities are in relation to their business rate target (and therefore with levies and the safety net)

- It matters because BRRS works on a year-by-year basis not a rolling basis

- No definitive guidance on how authorities provide for losses on outstanding appeals and how much is included in the definition of retained business rates
Our understanding of the issue

- This is our understanding of how the accounting will work.

- The provision will be based on an estimate of losses from appeals that have already been lodged with the VOA.

- Split into two elements in the NNDR3.

  1. Outstanding appeals brought-forward from 2012-13 plus any adjustment for pre-2013-14 refunds (i.e. where an appeal has been settled); and


- The provision will not include any estimate for losses of future business rate income (i.e. income in respect of 2014-15).
<table>
<thead>
<tr>
<th>NDR Income related to specific financial year</th>
<th>Appeals lodged with VOA in 2012-13 or before</th>
<th>Appeals lodged with VOA in 2013-14 or before</th>
<th>Appeals received by VOA after 31 March 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>NDR Income in respect of 2012-13 or before</td>
<td>Should have been included in the provision in the NNDR1 for 2013-14</td>
<td>Adjust brought-forward provision from 2012-13 by amount settled or new appeals</td>
<td>Adjust brought-forward provision from 2012-13 if not already done so</td>
</tr>
<tr>
<td>NDR Income in respect of 2013-14</td>
<td>Exclude</td>
<td>Include in line 1 of the NNDR3 2013-14 (i.e. Net Rates Payable).</td>
<td>Estimate likely refund and include in provision for 2013-14 in NNDR 3.</td>
</tr>
<tr>
<td>NDR Income in respect of 2014-15 or later</td>
<td>Exclude</td>
<td>Include in future business rate income projections but exclude from provision because cannot utilise a provision to provide for future events.</td>
<td>Include in future business rate income projections but exclude from provision because cannot utilise a provision to provide for future events.</td>
</tr>
</tbody>
</table>
Discussion

• If the appeal has been lodged with the VOA then authorities can include within the estimate for the provision.
• Based on accounting practice, but gives authorities wide scope to determine their provision – and in turn their retained business rates reported in NNDR1 and NNDR3.
• Scope to maximise (or minimise) if that is to your advantage.

• How did you arrive at the provision for the NNDR1?
• Will you be making any material changes?
• How will you justify the provision to the auditor?
Brought forward provision and spreading over 5 years

- Authorities given the option of spreading b/fwd provision over 5 years (i.e. 2013-14 to 2017-18).

- We understand there will be no requirement to do so but option remains open to authorities.

- Will have a material impact on the retained business rates reported by an authority.
Contingent liability

- Provision will only include those appeals that have already been lodged with the VOA.

- For future appeals – of which there could be many – these would be estimated and recognised as a contingent liability.

- The distinction is that the event – i.e. the appeal – has not yet occurred.
How to estimate the provision

- Important given the role the provision plays in determining retained business rates.
- Clear and rigorous approach – but inevitably has to include judgements about future losses. Will be signed-off by the external auditor.
- Liaise with VOA – unlikely to be much help but could give pointers on exposure/ likelihood.
- Engage an external specialist – carries greater “weight” with external auditor but might have another agenda.
- Develop own approach – use local experience where available and borrow good practice from others.
Our basic structure for estimating

- Appropriate for smaller appeals. Losses from larger one-off appeals should be estimated separately.
  - Appeals from the 2005 list have an 80% chance of success with a 12.5% average repayment
  - Appeals from the 2010 list have a 75% chance of success with a 7% average repayment

- Repayments should be scheduled over the appropriate years.

- Note: 75% x 7% is approximately the 5% used by DCLG
Problems for CLG

- Using a provision based on accounting judgement is subjective – difficult to use a judgement-based element in a system which is then used to allocate funding (safety net, levies).

- Provisions for appeals are potentially significant and unaffordable – a relatively wide definition gives authorities opportunity to minimise rates and levies paid over to central pot.

- Will CLG narrow the allowable provision (in the NNDR1/3) or will it be very specific about how the provision is calculated?
Timing

- When will we find out (a) the definitions to be used in the BRRS and (b) the format of the NNDR1 and NNDR3?

- It needs to be soon!
Accounting for Business Rates

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Agenda

• Overall comment on the operation of the new system at a national and local level

• Review of the key issues and examples of their impact on local forecasts (and budgets)

• Interactive session – looking to see individual experiences and issues for rural authorities
Overall operation

- Still settling down – difficult for CLG to get a consistent national view

- Impact on local budgets – not consistent, unpredictable from LA to LA

- Appeals are overwhelmingly the biggest issue
Opening forecasts in NNDR1

- Wide range of approaches – little guidance from CLG and left to professional judgement
- Examples of approaches: best estimates, aligned to CLG target or existing budget plans, to get to safety net

- What approach did you take to completing NNDR1?
- What adjustments did you make for: write-offs, appeals, expected collection, any specific developments?
- Did you expect to be at the safety net?
In-year collection

- Mixed picture – depends very much on local circumstances, even within a county
- Possibly driven more by short-term local circumstances rather than national economic trends – although uptick in economy could change this

- Have you had any major developments since start of BRRS?
- How does latest forecast compare to NNDR1 estimate and target?
- Do you expect to receive support from safety net, or to pay over levy?
- What monitoring arrangements have you got in place?
Appeals

- Major issue that is affecting in-year collection and future forecasts
- Many authorities reporting ongoing difficulties engaging with VOA and getting useful information from them

- What assumptions for appeals did you make for 2013-14?
- What contact have you had with the VOA?
- What is the latest intelligence you have on appeals?
Reliefs

- Issue has been picked up nationally
- Many authorities are reviewing discretionary rate relief policy (50% of reduction retained locally)

- What are the trends on charitable reliefs?
- Are you considering any changes in reliefs policy, particularly around discretionary relief for charitable bodies or Localism Act?
Policy agenda – data analysis

• Understanding the rate base is the first step to (a) improving forecasting and (b) understanding what the policy issues are for business rates.

• Have you undertaken any analysis of your local rate base? What methodology did you use?
Changes in policy

- Potential changes in policy:
  - Improved communication and support with key ratepayers.
  - Identifying significant trends which either be strengthened or headed-off.
  - Linkage between rates and council tax base.
  - Changes in planning policy.

- Has BRRS led to any changes in policy?
Forecasting Business Rates

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Labour’s Revenge?

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Labour’s Case

• NHB unfairly favours high house price areas

• So do flat percentage grant cuts

• So does council tax freeze grant

• Effective council tax support cut is wrong
Possible Aims

- Track changes in population and needs.
- Take more account of council tax-raising ability.
- Simplify system.
- Erode damping in high-taxbase areas.
Things To Do Quickly

- Set assumed council tax to actual
- Provide council tax support separately
- Re-run old formulae with new data
- Scrap New Homes Bonus (baseline?)
- Treat GLA the same as others
- Damp on some definition of spending power
System Failure - Ancient

- Day visitors in 1988
- Boundaries of an education authority abolished in 1990
- Spend on bus service support in 2001
- Debt associated with Seaside & Country Homes Ltd
- Snow between 1978 and 1990
- Where foreign visitors slept on Census night in 1991
System Failure - Arbitrary

- Urban roads cost twice as much as rural roads
- Lorries cause the same road damage as 100 cars
- Children whose parents thought they were healthy in 2001
- City of London offset
- Planning functions of new national parks but not existing ones (and only applying to damping)
System Failure – Council Tax(base)

• A deduction for a standard council tax and a bonus for a high council tax

• A penalty for having a high council taxbase and a bonus for having a high council taxbase

• A bonus for raising your council tax as much as possible in the past, unless that caused you to move down a band in retrospect, in which case it would be a penalty as well
System Failures - Brainless

- Councillors’ own decisions on flood defences
- A reward for poor school examination results
- A negative amount per head for some social services
- 59yos being treated for HIV but not 60yos
- People born in Switzerland but not Austria
Things To Do In Second Year

- Make the system stable
- Make the system logical
- Massive simplification
This Modelling

- Old formulae and data
- Updated assumed council tax
- Protected council tax support
- Damping on [grant plus council tax]
## Outcomes

<table>
<thead>
<tr>
<th>Category</th>
<th>Cash</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>London Boroughs</td>
<td>-9%</td>
<td>-4%</td>
</tr>
<tr>
<td>Metropolitan Districts</td>
<td>-9%</td>
<td>-4%</td>
</tr>
<tr>
<td>Metropolitan Fire Authorities</td>
<td>-11%</td>
<td>-5%</td>
</tr>
<tr>
<td>Shire Counties with Fire Responsibilities</td>
<td>-15%</td>
<td>-4%</td>
</tr>
<tr>
<td>Shire Counties without Fire Responsibilities</td>
<td>-13%</td>
<td>-3%</td>
</tr>
<tr>
<td>Unitaries with Fire Responsibilities</td>
<td>-10%</td>
<td>-4%</td>
</tr>
<tr>
<td>Unitaries without Fire Responsibilities</td>
<td>-11%</td>
<td>-4%</td>
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<td>-5%</td>
</tr>
<tr>
<td>Shire Fire Authorities</td>
<td>-15%</td>
<td>-5%</td>
</tr>
</tbody>
</table>
Outcomes

- Education/PSS: -7.0% to -3.7%
- Fire (ex. GLA): -10.0% to -7.7%
- Shire districts: -10.0% to +3.9%
Labour vs. Coalition

- Urban +£191m (+1.4%)
- Rural -£79m (-2.4%)
- Sig. Rural -£112m (-3.0%)
## National Cash Winners

<table>
<thead>
<tr>
<th>Area</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>South Lakeland</td>
<td>16%</td>
</tr>
<tr>
<td>Eden</td>
<td>16%</td>
</tr>
<tr>
<td>St Edmundsbury</td>
<td>9%</td>
</tr>
<tr>
<td>Richmondshire</td>
<td>9%</td>
</tr>
<tr>
<td>Purbeck</td>
<td>8%</td>
</tr>
<tr>
<td>East Lindsey</td>
<td>8%</td>
</tr>
<tr>
<td>Scarborough</td>
<td>7%</td>
</tr>
<tr>
<td>Derbyshire Dales</td>
<td>7%</td>
</tr>
<tr>
<td>Tunbridge Wells</td>
<td>6%</td>
</tr>
<tr>
<td>Barking and Dagenham</td>
<td>6%</td>
</tr>
<tr>
<td>Sutton</td>
<td>6%</td>
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<tr>
<td>Blackpool</td>
<td>6%</td>
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<tr>
<td>Westminster</td>
<td>6%</td>
</tr>
<tr>
<td>Harrogate</td>
<td>6%</td>
</tr>
<tr>
<td>Newham</td>
<td>5%</td>
</tr>
</tbody>
</table>
# National Cash Losers

<table>
<thead>
<tr>
<th>Location</th>
<th>Loss Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tandridge</td>
<td>-17%</td>
</tr>
<tr>
<td>Wealden</td>
<td>-17%</td>
</tr>
<tr>
<td>Maidstone</td>
<td>-17%</td>
</tr>
<tr>
<td>Wiltshire Fire Authority</td>
<td>-17%</td>
</tr>
<tr>
<td>Aylesbury Vale</td>
<td>-17%</td>
</tr>
<tr>
<td>Buckinghamshire Fire Authority</td>
<td>-18%</td>
</tr>
<tr>
<td>Epsom and Ewell</td>
<td>-19%</td>
</tr>
<tr>
<td>Brentwood</td>
<td>-19%</td>
</tr>
<tr>
<td>St Albans</td>
<td>-19%</td>
</tr>
<tr>
<td>Mid Sussex</td>
<td>-20%</td>
</tr>
<tr>
<td>Hart</td>
<td>-21%</td>
</tr>
<tr>
<td>Test Valley</td>
<td>-21%</td>
</tr>
<tr>
<td>Uttlesford</td>
<td>-23%</td>
</tr>
<tr>
<td>Elmbridge</td>
<td>-25%</td>
</tr>
<tr>
<td>South Bucks</td>
<td>-25%</td>
</tr>
</tbody>
</table>
Gainers Present
## Losers Present

<table>
<thead>
<tr>
<th>Location</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stafford</td>
<td>-5%</td>
</tr>
<tr>
<td>Lichfield</td>
<td>-6%</td>
</tr>
<tr>
<td>Rugby</td>
<td>-9%</td>
</tr>
<tr>
<td>Malvern Hills</td>
<td>-10%</td>
</tr>
<tr>
<td>Wychavon</td>
<td>-15%</td>
</tr>
</tbody>
</table>
Labour’s Revenge?

Neil Benn
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nmbenn@hotmail.com