

# Parish council tax

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## Executive summary

Parish councils are the most localised form of government in England, with responsibility for managing and delivering a range of hyper-local services and amenities:

- England has around 9,000 parish and town councils, covering approximately 91 per cent of the land area but only around 36 per cent of the population. This is estimated to equate to almost 21 million people being covered by parish councils.<sup>1</sup>

In recent years, their remit has expanded, largely as a result of higher-tier authorities devolving responsibilities to them amid increasing financial pressure. However, this trend has not been accompanied by adequate oversight, financial controls or governance reform.

While parish councils can play a constructive role in supporting community development and democratic participation at the local level, their growing tax burden warrants increased scrutiny. Parish precepts – the portion of council tax allocated to parish councils – have risen substantially in both nominal and real terms:

- In real terms, parish precepts raised more than £800 million in 2024-25, a 43 per cent increase from the amount raised in 2015-16. At the same time, the average band D parish precept has risen from £75 to £88 in real terms, an 18 per cent increase.<sup>2,3</sup>
- Bolsover is the local authority with the highest parish council tax precept as a proportion of their total band D council tax. On average, 8.5 per cent, or £198, of council tax goes to parish councils in Bolsover.
- Wharton in Westmorland and Furness had the highest nominal parish precept percentage increase between 2023-24 and 2024-25 rising from £1.67 to £31.45.
- South Kirkby and Moorthorpe parish council in Wakefield had the largest parish precept in 2015-16 at £319. Since then, the council has cut their precept to £275. Comparatively, Falmouth parish council in Cornwall had the highest parish precept in 2024-25 with a precept of £431. This is a 57 per cent increase in real terms from the level in 2015-16.
- Somerton in Somerset recorded the largest increase in parish precept between 2015-16 and 2024-25, both in nominal and real terms, among councils with an initial precept above £10. The precept rose from £10.48 in 2015-16 to £292.33 in 2024-25, a nominal increase of 2,690 per cent and a real-terms rise of 2,006 per cent.
- In terms of a regional outlook, from 2015-16 to 2024-25, the East Midlands saw the largest increase in average parish precepts with a 73 per cent increase in real terms.

The examples demonstrate that in the absence of caps on precept increases, there is a risk that parish councils could become a costly and poorly regulated tier of local government.

This report examines the expansion of parish council duties, the financial implications for residents, and the variation in governance and accountability structures. To ensure that parish councils operate

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<sup>1</sup> Office for National Statistics, *Analysis of population estimates tool for UK*, 23 November 2023, [www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/analysisofpopulationestimatestoolforuk](https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/analysisofpopulationestimatestoolforuk), (accessed 8 May 2025).

<sup>2</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025*, 8 May 2024, [assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25\\_Local\\_precepting\\_authorities\\_in\\_England.ods](https://assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25_Local_precepting_authorities_in_England.ods), (accessed 7 May 2025).

<sup>3</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2016 to 2017*, 29 June 2016, [assets.publishing.service.gov.uk/media/5a82f2f4e5274a2e8ab5a2ce/Local\\_precepting\\_authorities\\_in\\_England\\_2016-17.xlsx](https://assets.publishing.service.gov.uk/media/5a82f2f4e5274a2e8ab5a2ce/Local_precepting_authorities_in_England_2016-17.xlsx), (accessed 7 May 2025).

transparently, efficiently and in the best interests of taxpayers, this report recommends two core reforms:

- The introduction of a cap on parish council precept increases, consistent with the restrictions applied to other tiers of local government.
- The strengthening of accountability mechanisms for parish councils, including expanding oversight by the Local Government and Social Care Ombudsman (LGSCO) and enhancing electoral legitimacy.

Without these reforms, the current trajectory of parish councils acquiring more responsibilities and raising precepts unchecked could lead to increasing costs for taxpayers, diminished democratic accountability and further fragmentation in the delivery of local services.

## Introduction

Parish councils represent the lowest tier in England's system of local government. Typically covering towns, villages and rural areas, they are responsible for delivering a range of small-scale public services and for providing residents with a voice in local decision-making. Their statutory responsibilities are limited, but they play an important role in shaping local amenities, influencing planning decisions and managing community assets.

To deliver their remit, these councils have the power to levy a share of council tax, known as parish precepts. Council tax statistics produced by the Ministry of Housing, Communities and Local Government show parish councils in England collectively raised more than £783 million in precept income in nominal terms during 2024-25, a 10.6 per cent increase on the previous year.<sup>4</sup> The scope of these authorities typically includes delivering local services, giving the community a voice and seeking to improve residents' quality of life.<sup>5</sup> However, the extent of their powers varies significantly - smaller parish councils often make limited use of their authority, while larger ones manage multiple local facilities.<sup>6</sup>

In recent years, parish councils have taken on greater responsibilities, absorbing roles previously handled by county and district councils. The chair of the National Association of Local Councils (NALC) has described them as the "unsung heroes of local government", highlighting their increased role amid the financial struggles of higher tier local authorities.<sup>7</sup> However, the financial impact of these increased responsibilities on residents, particularly in smaller rural areas, can be substantial.

This paper explores the financial, democratic and structural implications of this trend. It reviews data on parish precept increases, examines case studies of devolution in practice, and evaluates whether current arrangements provide value for money to residents. In doing so, it proposes targeted reforms to ensure parish councils can continue to serve local communities effectively while being held to the same standards of transparency and accountability as other tiers of government.

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<sup>4</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025; Parish Band D*, 8 May 2024, [assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25\\_Local\\_precepting\\_authorities\\_in\\_England.ods](https://assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25_Local_precepting_authorities_in_England.ods), (accessed 12 March 2025).

<sup>5</sup> National Association of Local Councils, *Parish and town councils*, [www.nalc.gov.uk/about/parish-and-town-councils.html](http://www.nalc.gov.uk/about/parish-and-town-councils.html), (accessed 12 January 2025).

<sup>6</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 15 September 2021, p.13.

<sup>7</sup> Inman, P., England's parishes and towns raise council tax surcharge to fund scrapped local services, *The Guardian*, 30 March 2024.

## Recommendations

### Capping parish council precepts

A cap on parish council precepts should be introduced, aligning with other levels of local government. For all other levels of local government, a cap is placed on how much council tax, or the precept where applicable, can increase each year before a referendum of their residents is required. In 2025-26, authorities with responsibility for adult social care services have a cap of five per cent. District councils have a cap of three per cent or £5, whichever is greater, while police and fire authorities have caps of £14 and £5, respectively.<sup>8</sup> The caps are subject to change and are reviewed annually. These limits act as a barrier to prevent excessive tax rises and the misuse of public funds. Councils can raise their precepts beyond this cap but would require a referendum to do so.

To prevent excessive tax rises and ensure residents have a say, the government should introduce a cap on parish precept increases. This cap should align with those applied to other tiers of government and be subject to the same referendum requirement if exceeded.

The cap, as with other tiers of local government, should be waived if a referendum is held. Parish councils should be willing to conduct referendums when proposing to expand their service responsibilities and raise precepts to support them. Given that precepts are set at a hyper-local level, such initiatives are likely to foster higher levels of public engagement, as they directly affect local amenities and day-to-day services within the community.<sup>9</sup>

### Strengthening parish council accountability

If parish councils continue to grow in size and significance, there needs to be more accountability for the work they carry out. The local government and social care ombudsman's remit should be expanded to parish councils. The current system of self-regulation leaves room for mismanagement. The appropriate checks should be put in place to investigate any maladministration in parish councils.

Moreover, to strengthen representation and accountability, the government should introduce a minimum threshold to ensure a greater proportion of parish councillors are elected rather than co-opted. Currently, many councillors take office uncontested or through co-option, raising concerns about transparency, democratic legitimacy and the potential for narrow or unrepresentative governance. Councillors should be chosen by the electorate to reflect the communities they serve, as elections provide a clear mechanism for accountability. Without regular and competitive elections, parish councils risk being perceived as undemocratic.

Another way to strengthen representation and accountability is to introduce a councillor-to-population ratio. This would help ensure that each councillor has a meaningful electoral mandate by increasing the likelihood of contested elections. A larger electorate would also expand the pool of potential candidates, offering residents a broader choice of representatives and reducing reliance on co-option to fill vacancies. This will increase democratic legitimacy and improve accountability in parish councils.

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<sup>8</sup> Ministry of Housing, Communities & Local Government, *Council Tax levels set by local authorities in England 2025 to 2026*, 20 March 2025, [www.gov.uk/government/statistics/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026](https://www.gov.uk/government/statistics/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026), (accessed 22 April 2025).

<sup>9</sup> Ipsos, *Mix of local and national issues influence voters ahead of local elections*, 2 May 2023, [www.ipsos.com/en-uk/mix-local-and-national-issues-influence-voters-ahead-local-elections](https://www.ipsos.com/en-uk/mix-local-and-national-issues-influence-voters-ahead-local-elections), (accessed 20 May 2025).

## The role of parish councils in local government

As the first tier of local government, parish councils play an important role in local communities. They sit below district, county and unitary councils in the local authority hierarchy. While these higher-tier authorities oversee services such as housing, waste collection, education and healthcare, parish councils operate at a hyper-local level, focusing on community amenities and services.

There are approximately 9,000 parish and town councils in England,<sup>10</sup> covering around 91 per cent of the geography and 36 per cent of the population.<sup>11</sup> This is primarily because while most rural areas in England have either a parish or town council, most densely populated urban areas do not.<sup>12</sup>

Parish councils were first established as legislative bodies in 1894, when the Local Government Act 1894 separated the non-ecclesiastical functions of church parish councils and transferred them to these newly created elected bodies.<sup>13</sup> A subsequent piece of legislation, the Local Government Act 1972, laid the foundation for the modern parish council system, defining their formation and electoral processes.<sup>14</sup>

The Localism Act 2011 introduced further reforms, devolving more power to local authorities, including to parish councils. One of its key provisions was the general power of competence, which allows local authorities to act as individuals would, granting them greater autonomy to make decisions without requiring specific statutory authority.<sup>15</sup> This principle applies to all tiers of local government, including parish councils, and has enabled them to take on increased responsibilities within the local authority structure.

The government states that parish councils generally do not have statutory functions.<sup>16</sup> Nonetheless, they are responsible for a wide range of local services, including maintaining cemeteries, litter collection, preserving war memorials, providing entertainment or arts programmes and managing community centres.<sup>17</sup> Parish councils are also consulted on planning matters. By law, they must be told about any planning applications for land within their parish.<sup>18</sup>

Beyond service provision, parish councils also act as representatives for their local areas, engaging with larger authorities to advocate for residents' needs.<sup>19</sup> The relationship between parish councils and higher-tier local authorities is currently not rigidly defined and varies depending on local circumstances, council size and the specific needs of the community.<sup>20</sup>

As a result of the legislative background and liquid structure of the local authority system, there is scope for further changes in the future, with parish councils potentially assuming additional powers and

<sup>10</sup> Ministry of Housing, Communities and Local Government, *Local government structure and elections*, 1 April 2023, [www.gov.uk/guidance/local-government-structure-and-elections#full-publication-update-history](https://www.gov.uk/guidance/local-government-structure-and-elections#full-publication-update-history), (accessed 13 March 2025).

<sup>11</sup> Sandford, M., *Why do parish councils only exist in some parts of England?*, House of Commons Library, 8 June 2022, [commonslibrary.parliament.uk/why-do-parish-councils-only-exist-in-some-parts-of-england/](https://commonslibrary.parliament.uk/why-do-parish-councils-only-exist-in-some-parts-of-england/), (accessed 13 March 2025).

<sup>12</sup> Ibid.

<sup>13</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 22 September 2021, p.7.

<sup>14</sup> Legislation.gov.uk, *Local Government Act 1972*, October 1972, [www.legislation.gov.uk/ukpga/1972/70/section/11?view=plain](https://www.legislation.gov.uk/ukpga/1972/70/section/11?view=plain), (accessed 14 January 2025).

<sup>15</sup> Local Government Association, *The General Power of Competence*, July 2013, p.8.

<sup>16</sup> Scott, E., *Local government and local democracy in England*, House of Lords Library, 8 June 2023, [www.lordslibrary.parliament.uk/local-government-and-local-democracy-in-england/](https://www.lordslibrary.parliament.uk/local-government-and-local-democracy-in-england/), (accessed 12 January 2025).

<sup>17</sup> Association of Council Secretaries and Solicitors, *Parish Council Toolkit*, February 2006, p.2-4.

<sup>18</sup> Ministry of Housing, Communities and Local Government, *Consultation and pre-decision matters*, 1 April 2022, [www.gov.uk/guidance/consultation-and-pre-decision-matters](https://www.gov.uk/guidance/consultation-and-pre-decision-matters), (accessed 8 May 2025).

<sup>19</sup> The Local Government Boundary Commission, *Guidance on community governance reviews*, March 2010, p.19.

<sup>20</sup> Local Government Association, *Local service delivery and place-shaping: A framework to support parish and town councils*, 11 August 2021, [www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils](https://www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils), (accessed 12 January 2025).

responsibilities. This evolving role could reshape the local government landscape, shifting more decision-making from higher-tier councils to the hyper-local level.

## The benefits of parish councils

The parish council model offers several benefits to residents. By working closely with communities, they provide local solutions to local issues and tailor services to specific needs. Larger councils, covering broader populations, can struggle to shape amenities to suit individual communities. Parish councils ensure decisions are made as close to the people they represent as possible.

One of the key strengths of parish councils lies in their ability to foster community cohesion. By providing opportunities for residents to participate in local governance, parish councils encourage civic involvement<sup>21</sup> and help build a sense of ownership over local spaces and initiatives. This democratic vitality was especially visible during the covid-19 pandemic, when parish councils across the country played an important role in organising volunteer networks, distributing information, checking on vulnerable residents and supporting local wellbeing efforts.<sup>22</sup>

Parish councils also registered volunteers for the national response to the pandemic. Freshford council, located within Bath and North East Somerset, matched volunteers with residents to help with day-to-day tasks while Portbury council in Somerset set up dedicated phone helplines to assist residents during the pandemic.<sup>23</sup> The response to the coronavirus pandemic has proven that parish councils are able to help larger councils such as district and county councils to implement policies tailored for the local communities.

Parish councils also provide financial benefits for larger local authorities. They offer a community-backed volunteer network, easing financial pressures on higher-tier councils. Instead of larger councils introducing top-down policies that require capital and resources on the ground to implement them, parish councils already have local support in the form of volunteers. This helps parish councils be a more cost-effective option for carrying out selected hyper-local projects.

### Milton Keynes

Milton Keynes, a unitary authority, launched the "Together We Can" project to enhance collaboration with parish councils.<sup>24</sup> According to Milton Keynes, over a third of parish councils have already taken on additional responsibilities or expressed interest in doing so.<sup>25</sup>

The council has fully devolved landscaping and grounds maintenance services to six parish and town councils, with 11 more adopting their own landscaping services from 2020.<sup>26</sup> In March 2014, control over Middleton Pool and Willen Road Sports Ground was transferred to Newport Pagnell Town Council, saving Milton Keynes Council £116,000 per year in ongoing revenue costs.<sup>27</sup>

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<sup>21</sup> Local Government Association, *Local service delivery and place-shaping: A framework to support parish and town councils*, 11 August 2021, [www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils](http://www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils), (accessed 12 January 2025).

<sup>22</sup> Clear councils, *5 Interesting ways Parish and Town Councils are using technology to fight coronavirus*, [www.clearcouncils.co.uk/news/5-interesting-ways-parish-and-town-councils-are-using-technology-to-fight-coronavirus/](http://www.clearcouncils.co.uk/news/5-interesting-ways-parish-and-town-councils-are-using-technology-to-fight-coronavirus/), (accessed 21 March 2025).

<sup>23</sup> National Association of Local Councils, *LGA Independent Group: Why do parish councils matter?*, 30 August 2023, [www.nalc.gov.uk/resource/why-do-parish-councils-matter.html](http://www.nalc.gov.uk/resource/why-do-parish-councils-matter.html), (accessed 21 March 2025).

<sup>24</sup> Milton Keynes council, *Together We Can*, 2022, p.2.

<sup>25</sup> Milton Keynes council, *Working Together: An Approach to Devolution of Assets (Facilities) and Services*, 2019, p.4.

<sup>26</sup> Ibid, p.8.

<sup>27</sup> Ibid, p.17.



While this model demonstrates how partnership between unitary and parish councils can generate savings and promote localism, it also highlights the risk that financial responsibilities are being passed down the chain without corresponding cuts in upper-tier taxation. If parish councils must raise their precepts to fund newly devolved services while principal authorities maintain or increase their own council tax rates, residents effectively pay twice for the same provision. This reinforces the need for coordinated financial planning and transparent governance when responsibilities are transferred between tiers.

## Parish precepts are rising substantially

Parish councils have the unrestricted power to raise money through a precept, a portion of a household's total council tax bill. This precept is collected by the district or unitary authority alongside any county council tax and police or fire authority precepts.<sup>28</sup> Unlike other levels of local government, parish councils rely solely on precepts as their only direct source of tax revenue.<sup>29</sup> Parish councils can also raise money by charging for services, selling goods or collecting fees.<sup>30</sup>

For all local authorities other than town or parish councils, the government imposes limits on tax increases. In 2025-26, a council tax rise of five per cent or more requires a referendum in local authorities with social care responsibilities (unitary authorities, metropolitan district councils, London boroughs and county councils), while district councils must seek approval for increases above three per cent or £5 on a band D bill, whichever is higher. Similarly, referendums are triggered for police and crime commissioner precepts exceeding £14 and fire authority increases over £5 on a band D bill.<sup>31</sup> The government can raise or lower these thresholds, and they are reviewed every year.

Since 2012-13, the government has had the power to cap parish precept increases by requiring a referendum if they exceed a set threshold. However, this power has never been used.<sup>32</sup> Meanwhile, parish precepts have risen 38 per cent in real terms,<sup>33</sup> and 83 per cent in nominal terms since 2015-16. In 2024-25, parish councils raised over £783 million through precepts in nominal terms.<sup>34</sup> These above inflation increases have seen some parish precepts account for a substantial amount of the total council tax bill, as table 1 shows. While this may reflect their growing responsibilities and powers, ultimately parish precepts – and any increases to them – should face the same limits and scrutiny as any other form of local government.

<sup>28</sup> Association of Council Secretaries and Solicitors, *Powers and functions of parish councils*, 2007, [www.townforum.org.uk/servicesstructure/parishcouncilguide2007.pdf](http://www.townforum.org.uk/servicesstructure/parishcouncilguide2007.pdf), (accessed 15 January 2025).

<sup>29</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 22 September 2021, p.11.

<sup>30</sup> Office of the Deputy Prime Minister, *General Power for Best Value Authorities to Charge for Discretionary Services – Guidance on the Power in the Local Government Act 2003*, November 2023, p.4.

<sup>31</sup> Ministry of Housing, Communities and Local Government, *Council Tax levels set by local authorities in England 2025 to 2026*, 20 March 2025, [www.gov.uk/government/statistics/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026](http://www.gov.uk/government/statistics/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026), (accessed 31 March 2025).

<sup>32</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 22 September 2021, p.11.

<sup>33</sup> Adjusted to 2025-26 prices to ensure consistency.

<sup>34</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025; Parish Band D*, 8 May 2024, [assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25\\_Local\\_precepting\\_authorities\\_in\\_England.ods](https://assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25_Local_precepting_authorities_in_England.ods), (accessed 12 March 2025).

**Table 1: 20 highest band D parish council precepts as a percentage of the total council tax bill, 2024-25<sup>35</sup>**

| Local authority        | Total (£) | Average parish precept (£) | Parish precepts percentage of total (%) |
|------------------------|-----------|----------------------------|---|
| Bolsover               | 2,321     | 198                        | 8.5                                     |
| Cornwall               | 2,343     | 175                        | 7.5                                     |
| Wiltshire              | 2,330     | 168                        | 7.2                                     |
| Somerset               | 2,267     | 159                        | 7.0                                     |
| Swindon                | 2,198     | 149                        | 6.8                                     |
| Central Bedfordshire   | 2,276     | 145                        | 6.4                                     |
| Huntingdonshire        | 2,286     | 137                        | 6.0                                     |
| Milton Keynes          | 2,150     | 126                        | 5.8                                     |
| Blaby                  | 2,293     | 134                        | 5.8                                     |
| Uttlesford             | 2,149     | 121                        | 5.6                                     |
| Lewes                  | 2,503     | 137                        | 5.5                                     |
| Telford and the Wrekin | 2,037     | 109                        | 5.3                                     |
| New Forest             | 2,193     | 116                        | 5.3                                     |
| Wealden                | 2,484     | 131                        | 5.3                                     |
| North Kesteven         | 2,187     | 114                        | 5.2                                     |
| Breckland              | 2,219     | 116                        | 5.2                                     |
| North East Derbyshire  | 2,246     | 116                        | 5.2                                     |
| Stroud                 | 2,260     | 116                        | 5.1                                     |
| South Oxfordshire      | 2,357     | 120                        | 5.1                                     |
| Isle of Wight          | 2,374     | 121                        | 5.1                                     |

**Table 2: 10 highest band D parish council precept percentage increases, 2023-24 to 2024-25 (%)<sup>36</sup>**

| Parish council                 | Local authority         | Parish precept 2023-24 (£) | Parish precept 2024-25 (£) | Nominal increase (%) |
|--------------------------------|-------------------------|----------------------------|----------------------------|----------------------|
| Wharton                        | Westmorland and Furness | 1.67                       | 31.45                      | 1,783                |
| Whittingham Callaly and Alnham | Northumberland          | 1.97                       | 30.52                      | 1,447                |
| Whitelackington                | Somerset                | 6.99                       | 63.78                      | 812                  |
| Mixbury                        | Cherwell                | 3.66                       | 25.42                      | 595                  |
| Kingswood                      | South Gloucestershire   | 14.99                      | 98.87                      | 560                  |
| Clarendon Park                 | Wiltshire               | 7.40                       | 37.43                      | 406                  |
| Meavy <sup>37</sup>            | West Devon              | 8.40                       | 38.25                      | 355                  |
| Waverley                       | Rotherham               | 63.47                      | 288.46                     | 354                  |

<sup>35</sup> Ministry of Housing, Communities and Local Government, *Band D Council Tax figures 1993 onwards (revised)*, 25 April 2025, [assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band\\_D\\_2025-26.ods](https://assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band_D_2025-26.ods), (accessed 2 May 2025).

<sup>36</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025*, 7 May 2025, [www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax](https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax), (accessed 8 May 2025).

<sup>37</sup> Grouped with Sheepstor and Walkhampton into Burrator grouped.



| Parish council | Local authority        | Parish precept 2023-24 (£) | Parish precept 2024-25 (£) | Nominal increase (%) |
|----------------|------------------------|----------------------------|----------------------------|----------------------|
| Clyffe Pypard  | Wiltshire              | 6.36                       | 28.54                      | 349                  |
| Lutton         | North Northamptonshire | 14.93                      | 66.67                      | 347                  |

**Table 3: average increase in parish precepts per region in real terms, 2015-16 to 2024-25 (%)**<sup>38,39</sup>

| Region                   | Average inflation adjusted increase (%) |
|--------------------------|---|
| East                     | 31.9                                    |
| East Midlands            | 72.6                                    |
| North East               | 14.5                                    |
| North West               | 27.9                                    |
| South East               | 34.8                                    |
| South West               | 41.5                                    |
| West Midlands            | 27.5                                    |
| Yorkshire and the Humber | 25.3                                    |

## Somerset

Somerset's cost-cutting measures have led to sharp increases in parish council precepts. Facing £35 million in budget cuts for 2024-25, the council announced the devolution of services to town and parish councils, withdrawing funding for public toilets, CCTV, visitor centres and other local amenities.<sup>40</sup>

As a result, parish councils were asked to support and cover the costs. At the same time, as local parish councils took over these services, they implemented significant precept increases, with Yeovil's rising 90 per cent from £145 to £276 and Taunton's by 173 per cent from £110 to £299 in 2024-25.<sup>41</sup> Meanwhile, Somerset council increased their council tax, excluding parish precept, by 4.99 per cent in 2024-25 - the maximum before a referendum is required.<sup>42</sup>

This case highlights that devolution, in practice, can be used as a mechanism for upper-tier authorities to reduce their spending obligations without proportionate reductions in their own taxation. The net effect is to shift the financial burden onto local residents through rising parish precepts, bypassing the usual safeguards that apply to other tiers of local government. Without structural reform, this pattern is likely to continue, particularly as more councils face financial pressures.

<sup>38</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2024 to 2025*, 8 May 2024, [assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25\\_Local\\_precepting\\_authorities\\_in\\_England.ods](https://assets.publishing.service.gov.uk/media/6639fb878603389a07a6d14b/2024-25_Local_precepting_authorities_in_England.ods), (accessed 7 May 2025).

<sup>39</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2016 to 2017*, 29 June 2016, [assets.publishing.service.gov.uk/media/5a82f2f4e5274a2e8ab5a2ce/Local\\_precepting\\_authorities\\_in\\_England\\_2016-17.xlsx](https://assets.publishing.service.gov.uk/media/5a82f2f4e5274a2e8ab5a2ce/Local_precepting_authorities_in_England_2016-17.xlsx), (accessed 7 May 2025).

<sup>40</sup> Howat, R., *Stark warning as Somerset Council sets balanced budget for 2024/25*, Somerset council, 23 February 2024, [www.somerset.gov.uk/news/stark-warning-as-somerset-council-sets-balanced-budget-for-2024-25](https://www.somerset.gov.uk/news/stark-warning-as-somerset-council-sets-balanced-budget-for-2024-25), (accessed 24 January 2025).

<sup>41</sup> Bradley, R., *Somerset Council: Everything we know about what will be cut*, BBC, 21 February 2024, [www.bbc.co.uk/news/uk-england-somerset-67938855](https://www.bbc.co.uk/news/uk-england-somerset-67938855), (accessed 16 January 2025).

<sup>42</sup> Ministry of Housing, Communities and Local Government, *Band D Council Tax figures 1993 onwards (revised)*, 25 April 2025, [assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band\\_D\\_2025-26.ods](https://assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band_D_2025-26.ods), (accessed 29 April 2025).

## Wiltshire

Similar cuts were made in Wiltshire in 2019. The £27 million of savings led Chippenham council to take on services formerly run by the unitary council and increase its parish precept by 40 per cent.<sup>43</sup>

Wiltshire council had been struggling to provide the mandated services required by the government including adult social care. The shift of service provision saw Wiltshire transfer a large historic park, a community and arts centre and some small play areas to Chippenham council.<sup>44</sup> The town council also increased its spending by around £500,000 per year to run a road sweeping service, investing in a number of high value road sweeping machines. Overall, the arrangement between Wiltshire and Chippenham has resulted in £300,000 in savings for Wiltshire.<sup>45</sup>

Despite this reduction in services, Wiltshire increased council tax, excluding parish precepts, by three per cent in 2019-20 and continued to increase it year on year with it rising by five per cent in 2025-26.<sup>46</sup> Meanwhile Chippenham, which took on these services from Wiltshire, implemented a parish precept rise of 38 per cent in 2019-20, 35 percentage points more than the increase in 2018-19.<sup>47,48</sup>

These examples show that when upper-tier authorities are under financial strain, devolution to parish councils becomes a preferred cost-cutting strategy to avoid issuing section 114 notices.<sup>49</sup>

## The role of parish councils is changing

It has been claimed by some, including the chair of the National Association of Local Councils (NALC),<sup>50</sup> that due to funding pressures, local authorities are devolving power and relying increasingly on parish councils.<sup>51</sup> Parish councils have used the general power of confidence, provided in the Localism Act 2011, to take on additional responsibility initially held by principal authorities.<sup>52</sup> An indicator of increased

<sup>43</sup> England, R., *Parish council tax bills rise 'to save services from cuts'*, BBC, 18 June 2019, [www.bbc.co.uk/news/uk-england-48356581](http://www.bbc.co.uk/news/uk-england-48356581), (accessed 16 January 2025).

<sup>44</sup> Merrick, N., *The rise of the 'super' parish council*, LocalGov, 26 June 2019, [www.localgov.co.uk/The-rise-of-the-super-parish-council/](http://www.localgov.co.uk/The-rise-of-the-super-parish-council/), (accessed 24 January 2025).

<sup>45</sup> Local Government Association, *Local service delivery and place-shaping: A framework to support parish and town councils*, 11 August 2021, [www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils](http://www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils), (accessed 12 January 2025).

<sup>46</sup> Ministry of Housing, Communities and Local Government, *Band D Council Tax figures 1993 onwards (revised)*, 25 April 2025, [assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band\\_D\\_2025-26.ods](https://assets.publishing.service.gov.uk/media/680a3ca79b25e1a97c9d8471/Band_D_2025-26.ods), (accessed 29 April 2025).

<sup>47</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2019 to 2020*, 15 May 2019, [assets.publishing.service.gov.uk/media/5cdac86b40f0b66b03669d78/Local\\_precepting\\_authorities\\_in\\_England\\_2019-20.xlsx](https://assets.publishing.service.gov.uk/media/5cdac86b40f0b66b03669d78/Local_precepting_authorities_in_England_2019-20.xlsx), (accessed 30 April 2025).

<sup>48</sup> Ministry of Housing, Communities and Local Government, *Council Tax statistics for town and parish councils in England: 2018 to 2019*, 16 May 2018, [assets.publishing.service.gov.uk/media/5afad91aed915d0deef5b43e/Local\\_precepting\\_authorities\\_in\\_England\\_2018-19.xlsx](https://assets.publishing.service.gov.uk/media/5afad91aed915d0deef5b43e/Local_precepting_authorities_in_England_2018-19.xlsx), (accessed 30 April 2025).

<sup>49</sup> Sanford, M. & Brien, P., *Why are local authorities going 'bankrupt'?*, House of Commons Library, 16 July 2024, [commonslibrary.parliament.uk/why-are-local-authorities-going-bankrupt/](https://commonslibrary.parliament.uk/why-are-local-authorities-going-bankrupt/), (accessed 30 April 2025).

<sup>50</sup> Inman, P., *England's parishes and towns raise council tax surcharge to fund scrapped local services*, 30 March 2024, [www.theguardian.com/society/2024/mar/30/england-parishes-and-towns-raise-council-tax-surcharge-local-services](https://www.theguardian.com/society/2024/mar/30/england-parishes-and-towns-raise-council-tax-surcharge-local-services), (accessed 12 January 2025).

<sup>51</sup> Inman, P., *England's parishes and towns raise council tax surcharge to fund scrapped local services*, 30 March 2024, [www.theguardian.com/society/2024/mar/30/england-parishes-and-towns-raise-council-tax-surcharge-local-services](https://www.theguardian.com/society/2024/mar/30/england-parishes-and-towns-raise-council-tax-surcharge-local-services), (accessed 12 January 2025).

<sup>52</sup> Local Government Association, *The General Power of Competence*, July 2013, p.10.

activity is the growth in parish precepts which have risen by almost 43 per cent in real terms among English parishes from 2015-16 to 2024-25, an increase of over £240 million.<sup>53</sup>

Individually, local projects and relocation of resources can provide great benefit to residents and taxpayers. However, there is a more general concern that without a clarification of responsibilities there may be some negative consequences. For example, county and unitary councils facing financial strain from delivering adult and children's social care may begin offloading more responsibilities onto parish councils. This over-reliance could drive further increases in parish precepts which, as noted, are uncapped, leading to significant rises without proper local accountability.

As parish councils assume greater responsibilities and influence, concerns regarding their limited accountability mechanisms will become increasingly pressing. It is essential that, in line with their expanding role, parish councils are subject to enhanced scrutiny to ensure that services are delivered effectively, efficiently and at appropriate cost to residents. To support this, a structure is necessary to safeguard against the misuse of public funds and prevent the inappropriate delegation of responsibilities beyond the intended remit of parish councils. Such a structure would provide recommendations for devolved functions, mitigating the risk of upper tier authorities placing excessive burdens on parish councils.

The case study from Cambridgeshire below illustrates how Somersham council took on social care responsibilities, which are typically managed at the county level. This situation underscores the need for a clearer mandate to prevent larger councils from transferring their duties to smaller parish councils.

## Cambridgeshire

Somersham parish council received £24,000 from Cambridgeshire's Innovate and Cultivate Fund to run the Time Banking Scheme, part of the Changing Lives project. The initiative aimed to ease pressure on social care and strengthen community support. Residents could "deposit time" by offering advice and assistance and "withdraw time" when receiving help from others.<sup>54</sup>

An analysis of time banks showed mixed results. The project had a substantial development phase, leading to the closure of a similar scheme, and participation was limited, though not insignificant. However, participants found it rewarding, reporting benefits such as learning new skills, gaining confidence, reducing isolation and accessing support.<sup>55</sup>

The report also suggested that over time, the scheme could relieve pressure on statutory services by helping elderly residents maintain independence, as participation skewed toward older demographics. This example highlights how parish councils can step in to support larger councils in future, but proportionate decreases in upper-tier authority council tax should occur to offset the service being given to parish councils to provide.

## As unitary authorities increase so too could parish power

The move toward unitary government in England has significant implications for parish and town councils. In a unitary model, a single authority performs all local government functions, replacing the two-tier system of county and district councils. While this consolidation is often promoted as a means of achieving efficiencies and simplification, it can also create a vacuum at the local level, particularly where district councils previously served as the accessible face of government.

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<sup>53</sup> Local Government Association, *Local service delivery and place-shaping: A framework to support parish and town councils*, 11 August 2021, [www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils](http://www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils), (accessed 15 January 2025).

<sup>54</sup> Local Government Association, *A councillor's workbook on working with town and parish councils*, June 2018, p.11.

<sup>55</sup> Cambridge Centre for Housing & Planning Research, *Evaluation of the Cambridgeshire Timebanks*, January 2014, p. 38.

The government's English Devolution White Paper has made clear its preference for wider adoption of the unitary model,<sup>56</sup> with a view to streamlining service delivery and governance. However, this structural shift could increase reliance on parish and town councils to administer services and maintain local representation.

The case studies examined in this research: Milton Keynes; Somerset; Wiltshire; and Cambridgeshire, all operate under a unitary authority model. In each, parish councils have stepped in to fill service gaps, manage local facilities or support vulnerable residents. This trend is likely to accelerate as more areas undergo local government reorganisation.

While there are potential benefits to empowering parish councils in this context, the risks must not be overlooked. Without appropriate checks and balances, the devolution of responsibilities can result in rising costs for residents, fragmented service delivery and reduced transparency. As unitary authorities grow in number and scope, it is essential that parish councils are supported by clearer boundaries of responsibility and financial limits designed to protect taxpayers.

## Parish councils need greater accountability

Parish councils, like all local authorities, elect councillors to represent residents. However, elections are often not contested, as candidates typically run as independents rather than on party lines. When there are too few candidates, those standing may run unopposed, and vacant positions can be filled through co-option by existing members. Co-option is the process by which a parish council appoints a new councillor without a public election, typically when no by-election is requested and not enough candidates have stood. At least one-third of councillors must be elected rather than co-opted.<sup>57</sup>

A study from 2017-2018 found that 38 per cent of councillors were co-opted, 33 per cent were elected unopposed, and only 29 per cent won a contested election.<sup>58</sup> This process has raised concerns about representation,<sup>59</sup> with critics arguing that unopposed elections and co-option risk "nepotism and chumocracy," fostering factions and a closed shop.<sup>60</sup>

The core issue lies in the limited scrutiny and accountability to which parish councillors are subject. In the absence of robust oversight, councillors may effectively be able to pursue their own agendas *carte blanche*. This concern becomes more significant as parish councils acquire greater powers, with the potential consequences of insufficient accountability having an increasingly direct and substantial impact on residents' lives.

The lack of external oversight of parish councils has also drawn criticism. Unlike other local authorities, parish councils are not subject to review by the Local Government and Social Care Ombudsman (LGSCO).<sup>61</sup> Complaints about the council are often handled internally, making them effectively self-regulated. This structure has led to concerns that unchecked power imbalances could negatively impact

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<sup>56</sup> Ministry of Housing, Communities & Local Government, *English Devolution White Paper*, 16 December 2024, [www.gov.uk/government/publications/english-devolution-white-paper-power-and-partnership-foundations-for-growth/english-devolution-white-paper](https://www.gov.uk/government/publications/english-devolution-white-paper-power-and-partnership-foundations-for-growth/english-devolution-white-paper), (accessed 25 April 2025).

<sup>57</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 22 September 2021, p.15.

<sup>58</sup> Sandford, M., *Parish and town councils: recent issues*, House of Commons Library, 22 September 2021, p.17.

<sup>59</sup> Local Government Association, *Local service delivery and place-shaping: A framework to support parish and town councils*, 11 August 2021, [www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils](https://www.local.gov.uk/publications/local-service-delivery-and-place-shaping-framework-support-parish-and-town-councils), (accessed 12 January 2025).

<sup>60</sup> Moore, K., *Parish councils – toxic, dysfunctional and outdated*, East Anglia Bylines, 2 June 2024, [www.eastangliabylines.co.uk/politics/local-government/dysfunctional-parish-councils/](https://www.eastangliabylines.co.uk/politics/local-government/dysfunctional-parish-councils/), (accessed 15 January 2025).

<sup>61</sup> Local Government and Social Care Ombudsman, *Town and parish councils*, January 2023, [www.lgo.org.uk/make-a-complaint/fact-sheets/other-topics/parish-councils](https://www.lgo.org.uk/make-a-complaint/fact-sheets/other-topics/parish-councils), (accessed 15 January 2025).

residents.<sup>62</sup> The LGSCO upheld 80 per cent of complaints relating to assessment and care planning in 2023-24, thereby holding councils to account over their provision of services. Holding councils to account over the provision of key services is an important function to ensure that residents are receiving fair treatments and taxpayers are getting value for money.<sup>63</sup>

The current lack of accountability within parish councils raises serious concerns about the extent to which councillors and officials can be held answerable for their decisions and conduct. In the absence of formal oversight, there is a heightened risk of poor governance and potential misuse of authority. As parish councils take on greater responsibilities and exert more influence over the day-to-day lives of residents, it is imperative that appropriate mechanisms are introduced to ensure robust accountability. Strengthening the role of the LGSCO in overseeing parish councils would be a necessary step toward safeguarding transparency, integrity and public trust in local decision-making.

Another practical means of improving democratic representation and accountability in parish councils is the introduction of a councillor-to-population ratio. This metric would help ensure that councillors are elected with a clear and legitimate mandate by increasing the likelihood of contested elections. A larger electorate could mean more candidates standing for office, giving residents more choice and making it less likely that vacancies must be filled by co-option. It could also mean a candidate must engage more with their local community to get elected, strengthening the democratic process.

An illustrative example is Northampton Town Council, which, as of 2020, became the largest parish council in England.<sup>64</sup> It comprises 25 councillors representing 21 wards and a population of 137,387, equating to an average of 6,542 residents per ward and 5,495 residents per councillor. In the May 2025 elections, all council positions were contested and filled through election, with no reliance on co-option.<sup>65</sup> This demonstrates that larger electorates support more vibrant democratic engagement.

## Conclusion

Parish councils are increasingly at the forefront of local service delivery, stepping in to fill gaps left by financially constrained upper-tier authorities. While this shift may offer advantages in terms of local responsiveness and community engagement at a time when the number of unitary authorities is rising, it also presents serious risks to taxpayers without appropriate checks and balances.

This note has demonstrated that parish precepts have risen significantly in recent years, often outpacing inflation and far exceeding the increases permitted for other tiers of local government. In many cases, this is driven not by local ambition but by the devolution of responsibilities from larger councils under financial pressure. Without proper oversight, this transfer of duties can result in growing financial burdens for residents and reduced accountability in the delivery of services.

If parish councils are to continue playing a larger role in the local government landscape, reforms are essential. Parish precepts must be subject to the same fiscal discipline as other local tax through the introduction of caps. A structure of responsibilities is needed to avoid blurred lines between tiers of government and prevent mission creep. To ensure legitimacy and integrity, mechanisms for democratic

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<sup>62</sup> Local Government Association, *Guidance on Member Model Code of Conduct Complaints Handling*, 21 September 2021, [www.local.gov.uk/publications/guidance-member-model-code-conduct-complaints-handling](http://www.local.gov.uk/publications/guidance-member-model-code-conduct-complaints-handling), (accessed 15 January 2025).

<sup>63</sup> Samuel, M., *Watchdog increasingly finding fault with councils on social care assessments and plans*, 30 September 2024, [www.communitycare.co.uk/2024/09/30/watchdog-increasingly-finding-fault-with-councils-on-social-care-assessments-and-plans/](http://www.communitycare.co.uk/2024/09/30/watchdog-increasingly-finding-fault-with-councils-on-social-care-assessments-and-plans/), (accessed 22 April 2025).

<sup>64</sup> Local Government Association, *A councillor's workbook on working with town and parish councils*, 26 August 2024, [www.local.gov.uk/publications/councillors-workbook-working-town-and-parish-councils](http://www.local.gov.uk/publications/councillors-workbook-working-town-and-parish-councils), (accessed 8 May 2025).

<sup>65</sup> Northampton town council, *Northampton Town Council Election results 2025*, 3 May 2025, [www.northamptontowncouncil.gov.uk/news/2025/05/northampton-town-council-election-results-2025](http://www.northamptontowncouncil.gov.uk/news/2025/05/northampton-town-council-election-results-2025), (accessed 8 May 2025).

accountability must be strengthened, including expanding the remit of the LGSCO and increasing the proportion of elected parish councillors.

Together, these reforms would help ensure that parish councils continue to support communities effectively while upholding the principles of transparency, accountability and value for money that taxpayers rightly expect from all levels of government.

## Appendix

**Table 4: 10 highest band D parish precepts, 2015-16 (£)<sup>66,67</sup>**

| Parish council              | Local authority | Region                   | Parish precept 2015-16 (£) | Inflation adjusted parish precept 2015-16 (£) |
|-----------------------------|-----------------|--------------------------|----------------------------|---|
| South Kirkby and Moorthorpe | Wakefield       | Yorkshire and the Humber | 319                        | 432   |
| Peterlee                    | Durham          | North East               | 298                        | 404   |
| Easington Colliery          | Durham          | North East               | 261                        | 355   |
| Shildon                     | Durham          | North East               | 250                        | 339   |
| Bodmin                      | Cornwall        | South West               | 245                        | 332   |
| Horden                      | Durham          | North East               | 243                        | 329   |
| Thornley                    | Durham          | North East               | 234                        | 318   |
| Langport                    | Somerset        | South West               | 227                        | 308   |
| Seaham                      | Durham          | North East               | 223                        | 303   |
| Shirebrook                  | Bolsover        | East Midlands            | 217                        | 294   |

**Table 5: 10 highest band D parish precepts, 2024-25 (£)<sup>68</sup>**

| Parish council | Local authority | Region        | Parish precept 2024-25 (£) |
|----------------|-----------------|---------------|----------------------------|
| Falmouth       | Cornwall        | South West    | 431                        |
| Truro          | Cornwall        | South West    | 402                        |
| Peterlee       | Durham          | North East    | 381                        |
| Horden         | Durham          | North East    | 374                        |
| Salisbury city | Wiltshire       | South West    | 364                        |
| Bodmin         | Cornwall        | South West    | 352                        |
| Langport       | Somerset        | South West    | 341                        |
| Elmton         | Bolsover        | East Midlands | 333                        |
| Shirebrook     | Bolsover        | East Midlands | 328                        |
| Launceston     | Cornwall        | South West    | 324                        |

<sup>66</sup> The parish precepts have been adjusted to 2025-26 prices to ensure consistency.

<sup>67</sup> Excludes the City of London.

<sup>68</sup> Excludes the City of London.