



## Chelmsford City Council

22<sup>nd</sup> February 2023

### Budget Update and Amendment

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Report by: Cabinet Member for Fairer Chelmsford

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#### Purpose

To provide an update and amendment to the 2023/24 budget proposals. The changes are necessary due to recent developments in the Council's dialogue with HMRC concerning the VAT treatment of leisure income.

#### Recommendations:

- 1) That Council approves the amendments to the item 7.3, Budget 2023/24, as set out in this report in paragraph 2.
  - 2) The Council tax resolution, Appendix 1, is approved which reflects the recommended changes
  - 3) Delegation to Section 151 officer to amend any published 2023/24 budget information for the changes as set out in the report.
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## 1. Background

- 1.1. The Council has historically been obliged to hand over VAT to HMRC relating to most of its Leisure services income. The 2023/24 budget allows for some £760k of VAT to be paid to HMRC as result of leisure activities.

- 1.2. The Council was the lead English authority in litigation that went to the tax tribunal in 2019, challenging HMRC's interpretation of this VAT treatment.
- 1.3. The law that determines the VAT treatment of councils' leisure income is highly complex. Councils have been in discussion with HMRC about this since at least 2010. Without being able to reach agreement, it became clear that litigation would be needed to allow the courts to decide the correct interpretation of the relevant law.
- 1.4. The Council engaged KPMG Legal Services in 2010 to resolve the issue with HMRC or take it to a tax tribunal on a no win no fee basis, of 8% of the VAT recovered. There was a net £20k of additional costs met by the City Council outside the original agreement over the following decade. The gross costs involved were higher but the Council obtained contributions from other councils to spread the risk among those who stood to benefit, KPMG charged reduced fee rates and the Council ultimately recovered the vast majority of its litigation costs from HMRC. The Council's overall exposure to case costs was never more than £20k at any one time.
- 1.5. The Council was successful at the First-Tier Tribunal in 2019 and again last year at the Upper Tribunal when HMRC appealed. However, the issue could not be fully resolved until HMRC determined one further technical matter. The Council's advice from KPMG was that a favourable settlement from HMRC was highly probable.
- 1.6. HMRC has confirmed to KPMG, since the January Cabinet meeting, that they intend to concede the remaining point and make payment to local authorities. The process to settle the claims will take several months and there remains some uncertainty about exactly how HMRC will implement the changes to their guidance. This could impact on how much is finally refunded to the Council.

## 2. Impact on the Council's finances

- 2.1. The Council has sufficient information from HMRC to amend its ongoing treatment of Leisure income. So, the aim is that by 28<sup>th</sup> February officers will have amended financial systems.
- 2.2. This decision does not mean that charges to customers will change. The Council did not increase leisure charges by the disputed VAT which was simply a cost of operating the leisure centres. And lowering charges would put the outcome of the litigation at risk, given the technical basis that underpins it.
- 2.3. The Council will retain £760k of additional income per year instead of paying it to HMRC.
- 2.4. Until HMRC provide detailed guidance the claim for a refund of the VAT the Council has paid over to HMRC since 2006 is less certain. Officers believe a complete recovery would be in excess of £4m, after allowing for fees.
- 2.5. Until HMRC have published their guidance and inspected the calculation of the Council's claim, the s151 officer believes no provision should be made in the estimates for the refund. Instead, members should be made aware of the potential upside now and decisions should be deferred until the July Medium

Term Financial Strategy report when the full position should have been ascertained. This will also give time for officers to review and provide recommendations on the best options for the use of the refund in the light of prevailing risks. Options include reviewing the risks and increasing the level of reserves or making additional contributions to capital to reduce financing costs.

- 2.6. On receipt of a refund, the Council will have more money to invest and can expect to obtain a yield of around 4%. If the Council received payment before the 1<sup>st</sup> April 2023, then it could expect to earn £160-200k extra per annum compared with the budget figures.

### 3. Recommended Changes to Item 7.3 Budget report 2023/24

- 3.1. The budget report to Cabinet identifies in relation to the claim the use of reserves, as underlined in the extract below:

“A favourable factor that is not shown as a variance is that if the Council was successful in its litigation with HMRC concerning the VAT liability of leisure charges. This should enable the Council to retain an additional £760k of income in the 2023/24 budget. However, the Council is still in dialogue with HMRC about this. The financial planning has included an assumption that this is resolved in the Council’s favour. The Council anticipates that the matter should be resolved in the next 18 months. In Section 6, the use of reserves is proposed to support the budget until the case is concluded. This of course carries a risk if the case fails but a balance of potentially unnecessary service cuts must be weighed against that.”

- 3.2. As the Council will now no longer be paying the VAT to HMRC, the use of reserves is no longer required. The income budgets for Leisure services will have to be increased.

- 3.3. The potential refund will not be identified as funding in the 2023/24 budget and, as previously stated, the issues should be re-examined in July. Table 1 below shows the reserve position (of Unearmarked reserves and VAT Reserve) as stated in the Budget report to Council and Table 2 shows the impact of the successful VAT case.

<b>Table 1 Reserves (those effected) Prior to VAT Settlement (year end figures)</b>					
		2023/24	2024/25	2025/26	2026/27
		Budget	(Forecast)	(Forecast)	(Forecast)
		£000s	£000s	£000s	£000s
<b>New VAT Leisure Case</b>					
<b>Reserve -Opening</b>		0	760	0	0
Movement-In		1,520	0	1,520	
Movement- out		-760	-760	-1,520	
<b>Closing</b>		<b>760</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unearmarked Reserves</b>					
opening		13,380	8,531	7,861	9,181
Other Non-VAT					
movements -net		-3,329	-670	-200	-200
VAT Movement-In		0		1,520	
VAT Movement- out		-1,520			
<b>Closing</b>		<b>8,531</b>	<b>7,861</b>	<b>9,181</b>	<b>8,981</b>
<b>Total</b>		<b>9,291</b>	<b>7,861</b>	<b>9,181</b>	<b>8,981</b>
<b>Table 2 Reserves (effected) Post Settlement (year end figures)</b>					
<b>New VAT Leisure Case</b>					
<b>Reserve -Opening</b>		0	0	0	0
Movement-In		0	0	0	
Movement- out		0	0	0	
<b>Closing</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unearmarked Reserves</b>					
opening		13,380	10,051	9,381	9,181
Other Non-VAT					
movements -net		-3,329	-670	-200	-200
VAT Movement-In		0			
VAT Movement- out		0			
<b>Closing</b>		<b>10,051</b>	<b>9,381</b>	<b>9,181</b>	<b>8,981</b>
<b>Total</b>		<b>10,051</b>	<b>9,381</b>	<b>9,181</b>	<b>8,981</b>
The Reserves projection for 2027/28 is the Unearmarked reserve to decline to circa £8.5m due to the use of reserve to fund the local elections in that year.					

3.4. As the timing and amount of refund has not yet been determined, no allowance is recommended to be made in the estimates for the extra interest income. Should additional income be generated in 2023/24, it should be used to reduce the use of reserves in 2023/24. If that income is ongoing then consideration should, as matter of priority, be given to use it to reduce the significant forecast budget (£3.5m) gap in 2024/25.

#### 4. Risk Reduction

4.1. The s151 officer, in Budget report section 7, identifies robustness of estimates and reviews the level of reserves. The changes that flow from HMRC accepting the Council's VAT claim are all positive in that it reduces use of reserves in the short term and offers the strong possibility of reserves increasing by circa £4m.

4.2. Improvement in the ongoing revenue budget could be achieved if the claim for a refund is materially successful and the income is invested to produce a return. A decision (which is not recommended) to use the one-off refund to meet ongoing expenditure would increase financial risk.

## 5. Conclusion

5.1 The success of the Council's case against HMRC improves its finances and reduces risk, but only if the resource is not used to fund additional expenditure.

5.2 Payment by HMRC of a sizeable VAT refund in 2023/24 looks highly likely. However, there is still a need to determine with HMRC the size of the claim, which makes budgeting for it inappropriate at this time. The use of the of a refund should be considered in the July MTFS report.

### List of appendices:

Appendix 1 Council Tax Resolution

### Background papers:

None

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### Corporate Implications

Legal/Constitutional: None

Financial: As set out.

Potential impact on climate change and the environment: None

Contribution toward achieving a net zero carbon position by 2030: None

Personnel: None

Risk Management: Financial resilience will matter discussed in the Budget report to January Cabinet.

Equality and Diversity: None

(For new or revised policies or procedures has an equalities impact assessment been carried out? If not, explain why)

Health and Safety: None

Digital: None

Other: None

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### Consultees: None

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Relevant Policies and Strategies:  
Budget Report 2023/24

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## **COUNCIL TAX RESOLUTION**

### **INTRODUCTION**

To set the 2023/24 Council Tax for Chelmsford City Council, the Council is asked to approve the information as set out in this Resolution.

#### **Council Tax**

The Council Tax Requirements for this Council and the precepts for the other precepting authorities are detailed below.

Chelmsford City Council's council tax requirement is £15,219,409, after allowing for a deficit balance on the Collection Fund of £193,099. This results in an average Band D Council Tax of £215.08.

The Parish Tier Council precepts are detailed in the recommendation below and total £3,244,516. This results in an average Band D Council Tax figure of £45.85.

Essex County Council has set a precept at £102,618,220, after allowing for a deficit balance on the collection fund of £1,077,662. This results in a Band D Council Tax of £1,450.17.

Police, Fire and Crime Commissioner for Essex has set a precept at £16,520,304, after allowing for a deficit balance on the collection fund of £166,677. This results in a Band D Council Tax of £233.46.

Essex Police, Fire and Crime Commissioner Fire and Rescue Authority has set a precept at £5,680,845, after allowing for a deficit balance on the collection fund of £58,479. This results in a Band D Council Tax of £80.28.

The formal Council Tax Resolution is given below. If the Resolution is approved the Council Tax for 2023/24 will be as follows.

	<b>2022/23</b>	<b>2023/24</b>	<b>Increase</b>	<b>Increase</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Chelmsford City Council (average)	208.86	215.08	6.22	2.98%
Essex County Council	1,401.12	1,450.17	49.05	3.50%
Police, Fire and Crime Commissioner for Essex	218.52	233.46	14.94	6.84%
Essex Police, Fire & Crime Commissioner Fire & Rescue Authority	75.33	80.28	4.95	6.57%
	<hr/>	<hr/>	<hr/>	
	1,903.83	1,978.99	75.16	
Parish Tier Councils (average)	41.93	45.85	3.92	9.35%
<b>TOTAL</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	1,945.76	2,024.84	79.08	

**RECOMMENDED** that in accordance with the provisions of the Local Government Finance Act 1992 as amended ("the Act"):

The following be approved :-

1 (a)	Council Tax Requirement for 2023/24	£
	Chelmsford City Council	15,219,409
	Parish Tier Councils	3,244,516
	Total Council Tax requirement	<u>£18,463,925</u>
(b)	The individual Parish budgets were set out in Table 11 of the Council report	
2	It be noted that the Accountancy Services Manager, under delegated authority, calculated the following amounts as its Council Tax base for the year 2023/24 in accordance with regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 made under Section 31B(3) of the Act.	
(a)	The amount calculated by the Council, in accordance with regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its council tax base for the year.	<u>70,762.89</u>
(b)	Part of the Council's area (Parish Tier Council, or the City Centre)	<u>2023/24</u>
		Tax Base (Band D equivalent)
	BOREHAM	1,431.09
	BROOMFIELD	2,128.63
	CHELMER	3,419.25
	CHELMSFORD GARDEN	3,306.76
	CHIGNAL	317.07
	DANBURY	2,443.38
	EAST HANNINGFIELD	494.18
	GALLEYWOOD	2,117.71
	GOOD EASTER	179.79
	GREAT & LITTLE LEIGHS	1,166.56
	GREAT BADDOW	5,454.79
	GREAT WALTHAM	940.96
	HIGHWOOD	333.23
	LITTLE BADDOW	876.71
	LITTLE WALTHAM	535.41
	MARGARETTING	390.79
	MASHBURY	44.50
	PLESHEY	139.55
	RETTENDON	827.19
	ROXWELL	476.92
	RUNWELL	1,980.96
	SANDON	777.53
	SOUTH HANNINGFIELD	1,220.76
	SOUTH WOODHAM FERRERS	6,092.15
	SPRINGFIELD	2,903.53
	STOCK	1,230.68
	WEST HANNINGFIELD	539.10
	WOODHAM FERRERS & BICKNACRE	1,258.77
	WRITTLE	2,024.22
		45,052.17
	special expense area of	
	CITY CENTRE (non Parished area)	<u>25,710.72</u>
		<u>70,762.89</u>
	Being the amounts calculated by the Council, in accordance with regulation 6 of these Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.	
3	The following amounts be now calculated by the Council for the year 2023/24 in accordance with Sections 30 to 36 of the Act:-	
		£
(a)	The aggregate of the amounts which the Council estimates for the items set out in Section 31A (2)(a) to (f) of the Act	140,499,055
(b)	The aggregate of the amounts which the Council estimates for the items set out in Section 31A (3)(a) to (d) of the Act	-122,035,130
(c)	The amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its council tax requirement for the year (including parish precepts)	18,463,925
(d)	The amount at 3(c) above divided by the amount at 2(a) above, calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its council tax for the year (including parish precepts)	260.93
(e)	The aggregate amount of all special items referred to in Sections 34(1) and 35 of the Act	5,255,324
(f)	The amount at 3(d) above less the amount given by dividing the amount at 3(e) above by the amount at 2(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates (excluding parish precepts)	186.66



## (g) Part of the Council's area (Parish Tier Council, or the City Centre)

*	Basic Council Tax per Band D £	<--- Special Items --->		TOTAL per Band D £
		Special Expenses per Band D £	Parish Precepts per Band D £	
		BOREHAM	186.66	
BROOMFIELD	186.66	26.73	94.68	308.07
CHELMER	186.66	38.97	54.81	280.44
CHELMSFORD GARDEN	186.66	22.86	58.77	268.29
CHIGNAL	186.66	34.56	25.56	246.78
DANBURY	186.66	2.61	147.51	336.78
EAST HANNINGFIELD	186.66	25.56	73.80	286.02
GALLEYWOOD	186.66	31.95	53.46	272.07
GOOD EASTER	186.66	20.16	59.58	266.40
GREAT & LITTLE LEIGHS	186.66	36.81	28.26	251.73
GREAT BADDOW	186.66	9.09	84.42	280.17
GREAT WALTHAM	186.66	25.20	89.64	301.50
HIGHWOOD	186.66	22.68	120.15	329.49
LITTLE BADDOW	186.66	22.32	56.79	265.77
LITTLE WALTHAM	186.66	30.51	78.21	295.38
MARGARETTING	186.66	22.77	31.77	241.20
MASHBURY	186.66	20.16	0.00	206.82
PLESHEY	186.66	20.16	59.31	266.13
RETTENDON	186.66	28.26	56.61	271.53
ROXWELL	186.66	1.71	34.56	222.93
RUNWELL	186.66	20.79	59.67	267.12
SANDON	186.66	25.29	49.95	261.90
SOUTH HANNINGFIELD	186.66	22.05	77.04	285.75
SOUTH WOODHAM FERRERS	186.66	27.09	72.63	286.38
SPRINGFIELD	186.66	39.24	71.55	297.45
STOCK	186.66	21.87	41.94	250.47
WEST HANNINGFIELD	186.66	22.05	56.52	265.23
WOODHAM FERRERS & BICKNACRE	186.66	22.32	79.74	288.72
WRITTLE	186.66	4.14	78.84	269.64
special expense area of CITY CENTRE (non Parished area)	186.66	38.79	0.00	225.45

The amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate. The effect on individual banded properties is shown in Annex A.

(h) Valuation Bands

That the amounts detailed in Annex A being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 4 It be noted that for the year 2023/24 Essex County Council, the Police, Fire and Crime Commissioner for Essex and the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:-

<u>PRECEPTING AUTHORITY</u>	<----- VALUATION BANDS ----->							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Essex County Council	966.78	1,127.91	1,289.04	1,450.17	1,772.43	2,094.69	2,416.95	2,900.34
Police, Fire and Crime Commissioner for Essex	155.64	181.58	207.52	233.46	285.34	337.22	389.10	466.92
Essex Police, Fire and Crime Commissioner Fire and Rescue Authority	53.52	62.44	71.36	80.28	98.12	115.96	133.80	160.56

- 5 Having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Act, hereby sets the amounts detailed in Annex B attached as the amounts of council tax for the year 2023/24 for each of the categories of dwellings shown.

**ANNEX A: Chelmsford City Council - Council taxes 2023/24 - Excluding Essex County Council, Police, Fire & Crime Commissioner for Essex & Essex Police, Fire and Crime Commissioner Fire and Rescue Authority**

Parish of:-	----- VALUATION BANDS ----->							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BOREHAM	172.62	201.39	230.16	258.93	316.47	374.01	431.55	517.86
BROOMFIELD	205.38	239.61	273.84	308.07	376.53	444.99	513.45	616.14
CHELMER	186.96	218.12	249.28	280.44	342.76	405.08	467.40	560.88
CHELMSFORD GARDEN	178.86	208.67	238.48	268.29	327.91	387.53	447.15	536.58
CHIGNAL	164.52	191.94	219.36	246.78	301.62	356.46	411.30	493.56
DANBURY	224.52	261.94	299.36	336.78	411.62	486.46	561.30	673.56
EAST HANNINGFIELD	190.68	222.46	254.24	286.02	349.58	413.14	476.70	572.04
GALLEYWOOD	181.38	211.61	241.84	272.07	332.53	392.99	453.45	544.14
GOOD EASTER	177.60	207.20	236.80	266.40	325.60	384.80	444.00	532.80
GREAT & LITTLE LEIGHS	167.82	195.79	223.76	251.73	307.67	363.61	419.55	503.46
GREAT BADDOW	186.78	217.91	249.04	280.17	342.43	404.69	466.95	560.34
GREAT WALTHAM	201.00	234.50	268.00	301.50	368.50	435.50	502.50	603.00
HIGHWOOD	219.66	256.27	292.88	329.49	402.71	475.93	549.15	658.98
LITTLE BADDOW	177.18	206.71	236.24	265.77	324.83	383.89	442.95	531.54
LITTLE WALTHAM	196.92	229.74	262.56	295.38	361.02	426.66	492.30	590.76
MARGARETTING	160.80	187.60	214.40	241.20	294.80	348.40	402.00	482.40
MASHBURY	137.88	160.86	183.84	206.82	252.78	298.74	344.70	413.64
PLESHEY	177.42	206.99	236.56	266.13	325.27	384.41	443.55	532.26
RETTENDON	181.02	211.19	241.36	271.53	331.87	392.21	452.55	543.06
ROXWELL	148.62	173.39	198.16	222.93	272.47	322.01	371.55	445.86
RUNWELL	178.08	207.76	237.44	267.12	326.48	385.84	445.20	534.24
SANDON	174.60	203.70	232.80	261.90	320.10	378.30	436.50	523.80
SOUTH HANNINGFIELD	190.50	222.25	254.00	285.75	349.25	412.75	476.25	571.50
SOUTH WOODHAM FERRERS	190.92	222.74	254.56	286.38	350.02	413.66	477.30	572.76
SPRINGFIELD	198.30	231.35	264.40	297.45	363.55	429.65	495.75	594.90
STOCK	166.98	194.81	222.64	250.47	306.13	361.79	417.45	500.94
WEST HANNINGFIELD	176.82	206.29	235.76	265.23	324.17	383.11	442.05	530.46
WOODHAM FERRERS & BICKNACRE	192.48	224.56	256.64	288.72	352.88	417.04	481.20	577.44
WRITTLE	179.76	209.72	239.68	269.64	329.56	389.48	449.40	539.28
special expense area of CITY CENTRE (non Parished area)	150.30	175.35	200.40	225.45	275.55	325.65	375.75	450.90

**ANNEX B: Chelmsford City Council - Council taxes 2023/24 - At taxpayer level**

Parish of:-	----- VALUATION BANDS ----->							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BOREHAM	1,348.56	1,573.32	1,798.08	2,022.84	2,472.36	2,921.88	3,371.40	4,045.68
BROOMFIELD	1,381.32	1,611.54	1,841.76	2,071.98	2,532.42	2,992.86	3,453.30	4,143.96
CHELMER	1,362.90	1,590.05	1,817.20	2,044.35	2,498.65	2,952.95	3,407.25	4,088.70
CHELMSFORD GARDEN	1,354.80	1,580.60	1,806.40	2,032.20	2,483.80	2,935.40	3,387.00	4,064.40
CHIGNAL	1,340.46	1,563.87	1,787.28	2,010.69	2,457.51	2,904.33	3,351.15	4,021.38
DANBURY	1,400.46	1,633.87	1,867.28	2,100.69	2,567.51	3,034.33	3,501.15	4,201.38
EAST HANNINGFIELD	1,366.62	1,594.39	1,822.16	2,049.93	2,505.47	2,961.01	3,416.55	4,099.86
GALLEYWOOD	1,357.32	1,583.54	1,809.76	2,035.98	2,488.42	2,940.86	3,393.30	4,071.96
GOOD EASTER	1,353.54	1,579.13	1,804.72	2,030.31	2,481.49	2,932.67	3,383.85	4,060.62
GREAT & LITTLE LEIGHS	1,343.76	1,567.72	1,791.68	2,015.64	2,463.56	2,911.48	3,359.40	4,031.28
GREAT BADDOW	1,362.72	1,589.84	1,816.96	2,044.08	2,498.32	2,952.56	3,406.80	4,088.16
GREAT WALTHAM	1,376.94	1,606.43	1,835.92	2,065.41	2,524.39	2,983.37	3,442.35	4,130.82
HIGHWOOD	1,395.60	1,628.20	1,860.80	2,093.40	2,558.60	3,023.80	3,489.00	4,186.80
LITTLE BADDOW	1,353.12	1,578.64	1,804.16	2,029.68	2,480.72	2,931.76	3,382.80	4,059.36
LITTLE WALTHAM	1,372.86	1,601.67	1,830.48	2,059.29	2,516.91	2,974.53	3,432.15	4,118.58
MARGARETTING	1,336.74	1,559.53	1,782.32	2,005.11	2,450.69	2,896.27	3,341.85	4,010.22
MASHBURY	1,313.82	1,532.79	1,751.76	1,970.73	2,408.67	2,846.61	3,284.55	3,941.46
PLESHEY	1,353.36	1,578.92	1,804.48	2,030.04	2,481.16	2,932.28	3,383.40	4,060.08
RETTENDON	1,356.96	1,583.12	1,809.28	2,035.44	2,487.76	2,940.08	3,392.40	4,070.88
ROXWELL	1,324.56	1,545.32	1,766.08	1,986.84	2,428.36	2,869.88	3,311.40	3,973.68
RUNWELL	1,354.02	1,579.69	1,805.36	2,031.03	2,482.37	2,933.71	3,385.05	4,062.06
SANDON	1,350.54	1,575.63	1,800.72	2,025.81	2,475.99	2,926.17	3,376.35	4,051.62
SOUTH HANNINGFIELD	1,366.44	1,594.18	1,821.92	2,049.66	2,505.14	2,960.62	3,416.10	4,099.32
SOUTH WOODHAM FERRERS	1,366.86	1,594.67	1,822.48	2,050.29	2,505.91	2,961.53	3,417.15	4,100.58
SPRINGFIELD	1,374.24	1,603.28	1,832.32	2,061.36	2,519.44	2,977.52	3,435.60	4,122.72
STOCK	1,342.92	1,566.74	1,790.56	2,014.38	2,462.02	2,909.66	3,357.30	4,028.76
WEST HANNINGFIELD	1,352.76	1,578.22	1,803.68	2,029.14	2,480.06	2,930.98	3,381.90	4,058.28
WOODHAM FERRERS & BICKNACRE	1,368.42	1,596.49	1,824.56	2,052.63	2,508.77	2,964.91	3,421.05	4,105.26
WRITTLE	1,355.70	1,581.65	1,807.60	2,033.55	2,485.45	2,937.35	3,389.25	4,067.10
special expense area of CITY CENTRE (non Parished area)	1,326.24	1,547.28	1,768.32	1,989.36	2,431.44	2,873.52	3,315.60	3,978.72

The increase in Chelmsford City Council's relevant basic amount of Council Tax for 2023/24 is £6.22 (2.98%), which is below the guideline increase issued in accordance with the provisions of section 52ZB Local Government Finance Act 1992. The increase is therefore not excessive.

Parish Tier Council	Council Tax required		<--- Band D --->		Increase %
	2022/23	2023/24	2022/23	2023/24	
	£	£	£	£	
Boreham	90,882	95,439	63.09	66.69	5.71%
Broomfield	159,444	201,539	57.15	94.68	65.67%
Chelmer	0	187,409	0	54.81	
Chelmsford Garden	0	194,338	0	58.77	
Chignal	8,001	8,104	24.12	25.56	5.97%
Danbury	331,606	360,423	135.00	147.51	9.27%
East Hanningfield	36,439	36,470	73.35	73.80	0.61%
Galleywood	109,765	113,213	51.57	53.46	3.66%
Good Easter	10,714	10,712	59.85	59.58	-0.45%
Great & Little Leighs	33,033	32,967	28.71	28.26	-1.57%
Great Baddow	454,353	460,493	82.89	84.42	1.85%
Great Waltham	73,657	84,348	77.49	89.64	15.68%
Highwood	40,027	40,038	119.79	120.15	0.30%
Little Baddow	47,407	49,788	54.09	56.79	4.99%
Little Waltham	49,518	41,874	55.80	78.21	40.16%
Margaretting	12,408	12,415	31.95	31.77	-0.56%
Mashbury	0	0	0.00	0.00	0.00%
Pleshey	7,484	8,277	54.72	59.31	8.39%
Rettendon	44,372	46,827	54.54	56.61	3.80%
Roxwell	15,981	16,482	33.30	34.56	3.78%
Runwell	113,543	118,204	59.76	59.67	-0.15%
Sandon	36,936	38,838	48.15	49.95	3.74%
South Hanningfield	90,795	94,047	74.16	77.04	3.88%
South Woodham Ferrers	436,981	442,473	71.37	72.63	1.77%
Springfield	430,803	207,748	52.47	71.55	36.36%
Stock	49,149	51,615	40.23	41.94	4.25%
West Hanningfield	26,398	30,470	54.90	56.52	2.95%
Woodham Ferrers & Bicknacre	83,434	100,374	67.05	79.74	18.93%
Writtle	147,705	159,590	72.99	78.84	8.01%
	<u>2,940,835</u>	<u>3,244,516</u>	1,598.49	1,862.46	