



Miss L Naunton
Newbourne Parish Council
15 Llewellyn Drift
Kesgrave
Ipswich
Suffolk
IP5 2DN

Our ref: T&P Council Precept Requests

Date: 6th January 2021

Email: precepts@eastsoffolk.gov.uk

Dear Miss Naunton

Newbourne Parish Council Precept 2021/22

Each year the Council calculates the council tax base for the District. In doing so it derives the tax base from household changes on a Parish by Parish basis. Most Town and Parish Councils raise a precept to cover their own expenditure plans for the coming year. However, to gauge the effect of any proposals you might have in mind, it is important to be aware of anticipated tax base changes for the coming year and the likely effect of your proposals on local residents.

The purpose of this letter is to formally request your precept for 2021/22; advise you of your tax base for the coming year and its implications for your precept and council tax; and advise you of a Council Tax Support Grant from East Suffolk Council that you may wish to take into account when requesting your precept.

The Council is required to calculate the council tax base by 31st January at the latest for the financial year ahead. In normal years, there is very rarely any difference between the tax base that we inform you of in October or November and the final approved Tax Base. However, as outlined in our letter to you of 26th October 2020, this year the impact of the Covid-19 pandemic has meant that calculation of the tax base has been subject to a very high degree of uncertainty. Two key areas of concern that have reduced the estimated tax base are rising numbers of Local Council Tax Reduction Scheme (LCTRS) reliefs and reduced collection rates.

In our letter of 26th October 2020, we advised you that we intended to recalculate the council tax base in early January 2021 following the Provisional Local Government Finance Settlement, and to hold your precept setting meeting between 8th and 29th January 2021.

We have now reviewed the Council's tax base for the coming year, and this was approved by the East Suffolk Council Cabinet meeting on 5th January 2021. The tax base for Newbourne Parish Council will be 108.55 Band D equivalent properties. In general, these tax base figures will show an improved position

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compared with the indicative tax base figures that we provided you with in October.

This means that if your precept requirement was to be the same as for the current year 2020/21 (i.e. £5,250.00), this would result in a charge of £48.36 for a Band D property and this charge will show as -1.23% change on the 2021/22 Council Tax bills against the Parish element.

If the Parish Council wished to keep its tax charge the same as 2020/21 (i.e. £48.96) which would show as a 0% change on the 2021/22 council tax bill, a precept of £5,314.61 would need to be requested.

The charge for each property is calculated by multiplying the Band D charge by the appropriate scaling factor shown in the table below.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

In the the one-year Spending Review announced on 25th November 2020, £670m additional grant funding was announced to provide support to authorities in respect of the impact on council tax bases arising from increased LCTRS reliefs. This funding has subsequently been confirmed in the Provisional Local Government Finance Settlement. Major precepting authorities will receive a Local Council Tax Support Grant allocation proportionate to their share of the council tax bill in the district, based on the increase in the value of LCTRS reliefs in the year between the October 2019 CTB1 and October 2020 CTB1 returns, together with an allowance for forecast increases at a national level.

As a billing authority, the East Suffolk Council grant of £370,000 includes an element relating to the reduction in tax bases experienced at town and parish level. Based on the town and parish council proportion of the average council tax bill, the Cabinet at its meeting on 5th January 2021 decided to allocate this element, £110,000, to town and parish councils. The allocation of this grant to individual councils has been calculated in proportion to the reductions in the calculated tax base for the parish resulting from increased LCTRS reliefs and the use of a reduced collection rate in the tax base calculation.

Your council will consequently receive a grant payment of £17.00. We have set a de minimis level for grant payments of £10, so where £0 is shown for your council, the allocation would have been below £10. This grant will be paid as a single payment at the same time as your first precept payment on 30th April 2021.

As outlined earlier in this letter, you may wish to take this grant into account when determining your precept and assessing the impact of any increases on tax payers. I can also advise you that in the Provisional Local Government Finance Settlement it was confirmed that there will be no council tax referendum limits for town and parish councils in 2021/22.

In recognition of potential cashflow issues for councils in the current circumstances, we have also revised the arrangements for precept payments. Precept requests of £10,000 and less will be paid in one instalment on 30th April 2021. For precepts greater than £10,000, 50% will be paid on 30th April 2021 and the balance within six months of the first instalment (25th September 2021).

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Please note that if your precept exceeds £140,000, information will need to be provided of the 2020/21 and 2021/22 budget showing gross expenditure, gross income, and net expenditure for your main service areas. This information will need to be submitted with the enclosed precept form and will be published in the 2021/22 Council Tax leaflet.

Please ensure that a signed copy of the attached form is returned to the Finance Team via email (preferred method) to precepts@eastsoffolk.gov.uk or by post to the address given at the bottom of the page.

Please accept my apologies that as a result of the uncertainties in local government finance arising from the Covid-19 pandemic, the timetable for setting Council Taxes is even tighter than in previous years. It would assist me greatly if you could notify me of your precept requirement by no later than 31st January 2021 as the District Council is required to set Council Taxes on 24th February 2021. Should you fail to notify me of your precept requirement by 31st January 2021, I will anticipate that your precept requirement for the coming year (2020/21) is the same as the previous year. **Under the Billing Authorities (Anticipation of Precepts) (Amendment) (England) Regulations 2014, where the precept has been anticipated by the Billing Authority, the Parish Council is still required to provide a signed copy of their precept requirement by the 31st March 2021.**

Should you have any queries concerning the setting of Council Taxes or any other precept matters, such as change of bank account details, please do not hesitate to email precepts@eastsoffolk.gov.uk

Yours sincerely,

Brian Mew | Chief Finance Officer and S151 Officer | East Suffolk Council

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PRECEPT 2021/22

Newbourne Parish Council

I certify that the **Newbourne Parish Council** will require the amount set out below:

Precept for 1 st April 2020 to 31 st March 2021	£5,250.00
Precept required for 1 st April 2021 to 31 st March 2022	£ 5467.00

Signed: [Laura Naunton](#)

Clerk to the **Newbourne Parish Council**

Date: [10/01/2021](#)

Please return the completed form no later than 31st January 2021 to:-

Email to: precepts@eastsoffolk.gov.uk

Or

Angela Blowers
Financial Services, Corporate Performance and Risk Management
East Suffolk Council
East Suffolk House
Riduna Park
Station Road
Melton
Suffolk
IP12 1RT

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