

Paper 1 – Special Expenses consultation

For consideration at meeting of 12th May 2026. Prepared by Emma Pattullo.

Introduction

South Glos. Council are consulting town & parish councils on proposed changes to the Special Expenses regime, to be implemented from April 2027.

This paper attempts to summarise the planned changes and the potential impact on Aust PC.

What are special expenses?

Special expenses is a funding mechanism under which SGC has historically accounted for the fact that some assets are maintained by them whereas other similar assets are maintained by town & parish councils. Residents have been charged directly (via an additional line on their council tax bill) for the maintenance of these assets in their parish.

Now that the whole of South Glos. is covered by town and parish councils, SGC want to get rid of the special expenses element and move this element of council tax onto town & parish council precepts.

What is changing?

SGC are proposing to pass the expense of maintaining most of these assets on to town and parish councils. They would have the choice as to whether to pay SGC to continue maintenance, appoint another contractor to do the work instead, or manage the asset in-house.

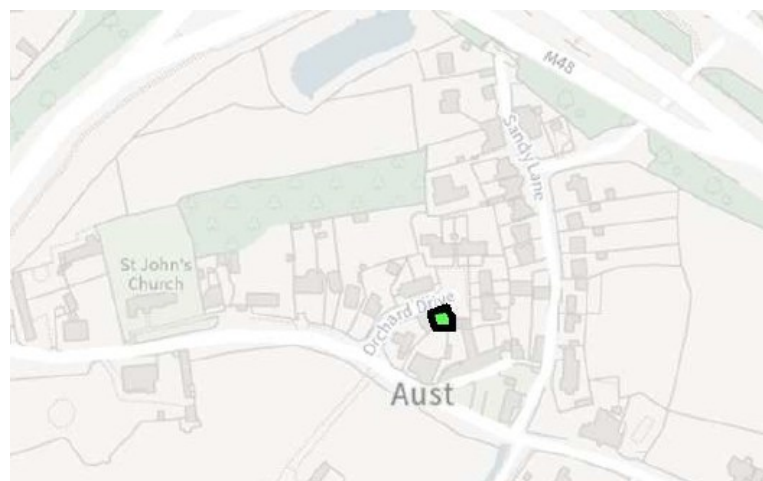
The exceptions are bus shelters and closed churchyards. All SGC bus shelters will be maintained from the general SGC budget. Closed churchyards will be dealt with on a case-by-case basis, but this does not currently apply to Aust.

Ownership of the land would stay with SGC unless the parish council decides to take on maintenance in-house, in which case there will be a case-by-case assessment of possible asset transfer to PC ownership.

Technically, parish councils could refuse to take on any responsibility. It's not absolutely clear what the outcome would be, but I believe that SGC would then need to take a decision as to whether maintenance of the given asset was important enough that residents across the whole of South Glos should be expected to pay towards it, or whether to stop maintenance completely.

What are the relevant assets within Aust parish?

Open space at Orchard Drive, Aust (see map) - responsibility intended to pass to Aust PC for grass cutting and litter picking.



What will this cost?

SGC have given estimated costs (at current prices) of £63. This equates to an extra £0.26 per household on the parish council precept, or 0.9%.

It should be noted that these are 2026/27 prices – they would go up in future years but no indication has been given as to what these increases are likely to be.

For comparison, the current Localism contract cost is increased each year in line with a recognised index of building costs and has increased by 7.33% for the current year compared with last year.

It is not yet clear whether any maintenance costs would be added into the next Localism contract or would require a separate contract, invoices etc.

In reality, residents would not be paying more money – the amount will just move from the Special Expenses line to the Parish Precept line – but obviously there may be a perception that the parish council is putting up the precept excessively, as residents are unlikely to follow the technicalities. In future years it is possible that costs may overall be lower, if the parish council is able to do the work more economically.

Conclusion

Councillors are requested to consider the questions below, prior to discussion during the council meeting.

Questions in the consultation

Is this a complete list of assets covered by special expenses? (I have no idea but can only assume so!)

Do we have any comments or concerns about the new funding arrangements?

Current thoughts on future maintenance of the assets currently managed under special expenses – manage in-house / pay SGC / tender for contractor?