South Gloucestershire Council

# Special Expenses FAQ

11 June 2026

## Guidance for town and parish councils

South Gloucestershire Council is consulting on a new policy for how it deals with Special Expenses. If that policy is approved - by South Gloucestershire Council's Cabinet in July 2026 - there may be some changes for how services are delivered across the district with implications for some town and parish councils. We want to provide you with the support and information you need to help you understand the implications.

Below we've sought to answer some of the questions you've asked us to help explain the proposed changes – we will be making ourselves available to answer any questions you have throughout the consultation window – please email us at Specialexpenses@southglos.gov.uk.

## Answers to your questions


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# What are Special Expenses?

Special Expenses were put in place to ensure that services delivered by South Gloucestershire Council in unparished areas were appropriately budgeted and charged to council tax-payers in those areas.

They pay for the maintenance and services of local facilities and spaces like public conveniences, children's play areas and parks and public open spaces.

Currently, these maintenance costs are paid for through the South Gloucestershire Council element of people's council tax bills and listed separately under a 'Special Expenses' heading.

South Gloucestershire is now fully parished so we are looking to introduce a fairer, standardised approach so that all such local services of a parish-level nature are funded locally.

# What are the proposed changes?

Maintenance of public conveniences, children's play areas and parks and public open spaces are currently paid for through the South Gloucestershire Council element of people's council tax bills and listed separately under a 'Special Expenses' heading. This scheme is not especially transparent for local people and creates inequities, with some towns and parishes receiving more funding than others. South Gloucestershire Council is proposing to implement a standard approach setting out how this maintenance will be paid for going forward.

Changes are proposed to be introduced in two phases, with the second phase contingent on the decision taken by Cabinet in July 2026.

*Phase one: From 2027/28 financial year*

The new approach and policy seek to provide a fairer, more consistent approach to funding, which ensures that local people can decide what they are willing to pay for.

The proposed policy (a draft is downloadable from the consultation website) would see South Gloucestershire Council retain responsibility for expenses associated with bus shelters and closed churchyards, but going forward town and parish councils would be able to decide the maintenance needs for other facilities and spaces in their area and would pay for this from precepts. This includes:

- allotments,
- public conveniences,
- children's play areas,
- sports fields,
- parks and public open spaces.

From next April, nothing necessarily needs to change about *how* maintenance work is completed and *who* completes it. We recognise that some town and parish councils have limited internal management and administrative resource and so to make things easy for you, you can request South Gloucestershire Council continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the service. This would include mowing grass, completing safety checks and maintenance on play equipment and cleaning of public conveniences etc.

*Phase 2: Deciding how you would like to maintain spaces and facilities*

Several councils have been asking us for greater local control over these facilities. The policy is the first step towards this, making it simpler for local people to see how things are funded and allowing you to agree with residents what you want to pay for.

We think this provides a stepping stone towards more local control of public spaces and facilities, opening up conversations about how spaces are maintained, who completes this work, and potentially what the different spaces and facilities are used for.

As a first step you could choose how these areas could be maintained. For example, we anticipate some councils will choose to complete all maintenance work themselves using existing teams/resources, but it may make sense for smaller parish councils to ask South Gloucestershire Council to continue to mow green spaces on their behalf. We appreciate it is early stages, but it would be helpful if you can indicate through the additional survey questions how you think you might want to do this going forward.

# Why are you proposing these changes?

The new policy seeks to provide a fairer, more consistent approach to funding, which at its core ensures that local people can decide what they want to pay for.

The current Special Expenses scheme was introduced when there were both parished and unparished areas of South Gloucestershire. South Gloucestershire is now fully parished, which means the scheme creates inequities, with some towns and parishes receiving more funding than others for local services like maintenance of parks and public toilets. The changes aim to provide a more sustainable model for funding, removing the current inequities between different town and parish councils, and making it simpler and more transparent for residents to decide what they want to pay for.

But it is also about protecting services.

South Gloucestershire Council can only increase its element of council tax by a maximum of 4.99%. Over the last few years, we have seen increasing demand for statutory services and the cost to provide those services has also gone up significantly. This puts us in an unsustainable financial position, increasing budgetary pressure on discretionary services, like those delivered through Special Expenses.

If this policy is adopted, it would mean these services would not be subject to our budget pressure and instead town and parish councils and residents would have local control over what they do or don't pay for.

We know that many councils actively want these changes. Several councils have been asking us for greater local control over how spaces are maintained, who completes the work, and what the different spaces and facilities in their areas are used for. We think the new policy provides a stepping stone for these councils, opening up conversations about a completely new approach to management of local public spaces and facilities.

# When would these changes come into effect?

We are proposing that from the financial year 2027/28 starting on 01 April 2027, town and parish councils would decide the maintenance arrangements for the following facilities and spaces in their areas and would pay for this from precepts:

- allotments,
- public conveniences,
- children's play areas,
- sports fields, and
- parks and public open spaces.

Accompanying this document, we have provided a detailed summary for each council of the current spaces managed through Special Expenses and an indicative view of the impact for your precept.

To make it easier for individual Town and Parish Councils, you would not have to take on responsibility for physically maintaining those spaces/facilities from this date - South Gloucestershire Council could continue with the current maintenance regime over the next year to give you time to decide how you intend managing this longer term if you indicate you want us to.

## We're a small council. We don't have capacity/expertise to manage this work.

We know different councils have completely different resourcing and capacity, with some parishes reliant on the commitment and hard work of individual clerks. We will support you through the process, allowing time for you to plan and introduce changes.

For the upcoming 2027/28 financial year, the only change would be that town and parish councils would decide the maintenance needs for facilities and spaces in their area and make the required changes to the precept you charge. Accompanying this document, for each council we have provided a list of the services and maintenance paid for out of Special Expenses and an indicative view of the impact for your precept.

Nothing necessarily needs to change about *how* the maintenance is completed and *who* completes it. To make things easy for you, you could ask South Gloucestershire Council to continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the work. This would include mowing grass, completing safety checks and maintenance on play equipment and cleaning of public conveniences etc.

This gives you time to think about how you want to manage this over the longer term.

## Would taking on maintenance responsibilities increase administrative work for clerks?

There is administrative work associated with running these services. Therefore, if you chose to take on maintenance responsibilities, you would need to budget for this administrative support.

## Will residents see any change in their council tax bills?

Over recent years, the South Gloucestershire element of council tax bills has increased by the maximum permitted percentage of 4.99%. It is likely that similar rises will be required going forward because demand for the statutory services South Gloucestershire Council delivers and the cost to provide those services continues to increase significantly.

If this policy is adopted, it would mean discretionary services which are currently paid for through Special Expenses would not be subject to our budget pressure and instead town and parish councils and their residents would have local control over what they do or don't pay for.

If an individual town/parish council chose to continue with the current level of maintenance, residents wouldn't necessarily be paying any more for those services, but they would likely be paying more tax overall.

Council tax bills would look slightly different, with the Special Expenses figure going down and the town and parish council precept increasing. This should lead to a better understanding of what services and facilities are funded by South Gloucestershire Council and each town/parish council.

## Can residents contribute to the consultation?

The impacts of this new policy will primarily be felt by Town and Parish Councils and therefore the focus of the consultation is to help Clerks and Councillors understand and give feedback on the proposals. However, residents are also welcome to share their views by completing the consultation at https://specialexpensespolicy.commonplace.is/

We have produced guidance for town and parish councils to help explain the changes to residents. This is linked to via the frequently asked questions document.

Going forward, under the new policy, residents would have greater say over how they want local facilities and green spaces to be maintained.

## We're worried that residents won't understand this and will query the increase in their town and parish council charges.

We can support you to explain the change to residents and have produced some messaging here.

## What services are paid for through Special Expenses? What will be the impact for our council?

Accompanying this document, for each council we have provided a list of the services and maintenance paid for out of Special Expenses and an indicative view of the impact for your precept. As a reminder the categories we are discussing are

- Allotments
- Play areas
- Public conveniences
- Playing fields

• Open spaces (incl. parks)
• Open spaces – Acquired housing land
• Commuted sums

We are aware of issues with the accuracy of some maps. Please alert us to any discrepancies in your area as soon as possible by completing the form within the consultation and sending it to us at specialexpenses@southglos.gov.uk.

## We have notified you of changes to the list of Special Expenses in our parish. When will the website be updated?

Thank you to councils who have reviewed your list/map of what is being paid for through Special Expenses. A few councils have notified us of inconsistencies - we apologise for inaccuracies. We are recording required changes in a spreadsheet and will be re-publishing corrected lists/maps on 26 May 2026.

## Can you give us an indication of the costs for the first year?

South Gloucestershire Council provides maintenance services to town and parish councils on a cost-neutral basis. We do not make profits from this work.

To make things easy for you, should you ask us to, South Gloucestershire Council can continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for what we do.

Inflationary pressures have increased our costs in recent months and years, and we need to cover these price rises, but we will continue to charge councils only what it costs us to deliver services.

For the first year, 27/28, we will aim to maintain pricing for each Town and Parish, subject to inflationary pressures, as close as possible to those of 26/27 shared in the data detail. After the first year we are likely to move to three-to-five-year contracts to allow for better forward planning.

## Aren’t you just trying to get every council to pay you to maintain their local area for them?

No. We do not make a profit from completing this work, and individual town and parish councils are free to choose another supplier or complete the work in-house should they wish.

From early discussions, we know several town and parish councils welcome the proposed new policy as an opportunity for them to take greater control over how parks, green spaces and other local facilities are maintained. Should they wish to, we will support them to take on this work themselves.

## Could different town and parish councils work together to deliver maintenance services?

Absolutely. This could be a very good model for neighbouring town/parish councils to complete maintenance cost-effectively.

## Why are bus shelters not included within the policy?

Bus routes cross parish (and local authority) borders with all residents benefiting. Responsibility and funding for public transport provision across the region sits primarily with the West of England Combined Authority, in conjunction with South Gloucestershire Council for routes and infrastructure in South Gloucestershire. This responsibility includes maintenance of the infrastructure needed to operate public transport, like bus stops and shelters.

There are also complexities related to contracts, for example for electronic signage, which make cost allocation challenging. In moving these costs to general expenses, we are recognising the wider benefits of public transport provision to different communities.

## We would like a clearer understanding of the condition of facilities and spaces we might be taking responsibility for.

South Gloucestershire Council maintains facilities and spaces to a safe and compliant standard. Special expenses charges pay for a scheduled maintenance programme, and remedial work should the condition of any facility/space drop below these standards. We also seek out grant funding to support a longer-term programme of improvements.

Within the consultation materials, for each town and parish council we have listed the scheduled work we complete through Special Expenses. We can support you to gain a fuller understanding of the likely ongoing maintenance requirements for individual facilities and spaces if this is something you feel you want to take on yourselves.

The key point to understand is that residents in each town or parish are already paying for the upkeep of the facilities and spaces in their area, so this is not a new cost that individual taxpayers would have to meet.

## We’re concerned about a facility/space in our area which is complex/expensive to maintain.

Residents in each town or parish are already paying for the upkeep of the facilities and spaces in their area - including those that come with large bills - so this is not a new cost that individual taxpayers would have to meet. Indeed, under the new policy, local people would have choice about whether they want to continue to pay these costs.

With regards to managing the maintenance, we know different councils have completely different resourcing and capacity. It may be that you feel uncomfortable with the prospects of managing a facility which comes with complex maintenance requirements.

Under the revised policy, nothing necessarily needs to change about *how* the maintenance is completed and *who* completes it. To make things easy for you, unless you specifically want to put in place alternative arrangements, you can ask South Gloucestershire Council to continue with existing schedules of work on your behalf for the financial year after the policy is introduced and bill you for the work.

It would be helpful to plan early in respect to facilities or spaces with complex maintenance requirements. A supplementary question to the consultation asks you to let us know about any spaces or facilities within your area which you foresee as being challenging to take over service responsibility or broader decision-making for.

## The current model works well for us. Can we express our preference for the current approach?

We know different councils have very different circumstances. Some larger town councils already have dedicated maintenance teams. Some will have more facilities and spaces maintained through Special Expenses, and some will have larger local populations to share costs. The purpose of the consultation is to hear those different perspectives – supportive and opposing - and to understand any concerns you may have.

Views will be shared with councillors on South Gloucestershire Council’s Cabinet ahead of their meeting on 13 July 2026 where they will decide the way forward.

## What would happen if the new policy was introduced and a town or parish council decided they didn't want to increase precepts?

If the proposed policy is approved and takes effect, responsibility for the costs of maintaining local spaces and facilities would no longer be met by South Gloucestershire Council, i.e. we would not allocate funding for these costs in our 2027/28 budget.

It would therefore be a matter for individual Town and Parish Council to decide if they wished to provide the service in question. If a Town / Parish Council elects to provide the service, we would anticipate that the costs of provision would be met by increasing town and parish council precept charges on council tax bills.

However, individual councils could choose, in conjunction with local people, to reduce the level of maintenance or stop maintenance altogether to keep precepts lower.

To help guide your decisions, we have produced analysis showing what services are currently paid for through Special Expenses and the likely implications for precepts. This is available here.

## Some of these spaces are owned by South Gloucestershire Council. How might it work when one organisation completes work on land and facilities which are owned by a different party?

By subcontracting maintenance of work to a town or parish council, we would be giving the necessary authority.

## You've mentioned the possibility of councils taking greater control over facilities in future years. What is the process for this?

Several councils have been asking us for greater local control over local green spaces and other facilities. We think this policy change provides a stepping stone towards this, opening up conversations about how spaces are maintained, who completes the work, and potentially what the different spaces and facilities are used for.

You can tell us through your consultation document if there are particular spaces or facilities within your area for which you would like to take on greater control at an early stage. These sorts of changes will require a great deal of planning and consideration for both you and South Gloucestershire Council, and we are proposing a ‘transfer window’ type approach.

If this is something you are keen to pursue, please let us know, so we can start discussions.

## Could TUPE apply if a town/parish council chose to take on maintenance work previously completed by South Gloucestershire Council staff?

We do not believe so. No individual South Gloucestershire Council staff are employed specifically to complete only maintenance work paid for through Special Expenses – this is one of many tasks they could be allocated to during their working weeks. TUPE would therefore not apply.

## Might the new policy have impacts for town and parish councils’ audit requirements?

There are three different income brackets for audit purpose:

- Councils with less than £25k income/expenditure per annum are not required to be externally audited.
- Councils with between £25,001 to £6.5m income/expenditure per annum must be externally audited through spot checks and should also have internal audit processes in line with NALC guidance.
- Councils with over £6.5m income/expenditure per annum must have a full external audit.

Almost all parish councils in South Gloucestershire fall within the middle bracket. The new policy will mean one council moves into the middle bracket, but the impact of inflation on their existing costs would have meant they would need to have been audited next year anyway.

## Let’s keep talking

This hopefully helps you understand the proposed changes a little better. However, we will be making ourselves available to answer any questions you have throughout the consultation window – please email us at Specialexpenses@southglos.gov.uk.