ESPRESSO Tool

Methodology

Version 1.3

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new economy

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CONTENTS

1 INTRODUCTION

1.1 The ESPRESSO tool is a spreadsheet that provides estimates of total tax and total expenditure within an area. As a result, it uses a multitude of data sources and calculation methodologies to identify and match these data sources as accurately as possible.

1.2 This paper outlines the methodologies used to ascertain the relevant data, and the original sources of the data.

2 GENERAL PRINCIPLES

2.1   In order to apply a consistent methodology to the sourcing and disaggregation of data to the local level, a range of principles have been established. These principles guide both the sourcing of the data, and the appropriate methodology used.

2.2   The general principles are:

- **Local data first:** where data already exists at a lower geographic level than national, that dataset is preferable. The lower the geographic level of the data, the more likely they are to be used. This may mean, for example, that data on local authority or regional tax or expenditure are used in place of UK-wide data. No expenditure or tax data are used or provided at a level lower than local authority. However, some disaggregation methodologies do utilise LSOA population data to disaggregate expenditure to a local authority level.

- **Larger datasets:** datasets covering larger geographies or multiple themes are chosen above more complex or detailed datasets that may only cover one element of the overall data. This is to help maintain consistency across a wide variety of data.

- **Fewer datasets:** to limit the number of datasets from which data are drawn to calculate relevant information. The most complicated calculations and disaggregations increase the likelihood of inaccuracies and lack of comparability.

- **National or government statistics above independently produced data:** while independently produced statistics may provide further insight, or reduce the likelihood for miscalculations, it was felt that to ensure consistency, national statistics or government-provided data would be a better choice.

- **Reported financial figures above independent estimates:** where national figures are not available, financial figures reported by the relevant organisation are preferable over independently produced figures.

- **Appropriate disaggregation denominators:** appropriate disaggregation denominators have been chosen to support a more accurate view of the data. For many areas, a simple disaggregation of national tax or expenditure would be by population. And yet many taxes are not collected on a per person basis, while most public sector expenditure is not based on the total population of an area. As a result, appropriate methodologies for disaggregating national, regional or non-district data down to the district are chosen above a standard disaggregation by population.

- **Removing accounting practices from reported figures:** several datasets, especially around financial estimates of expenditure, include financial accounting adjustments that do not represent real changes in expenditure. For example, as the fire services came together in Scotland, Fire Scotland reported a significant expenditure in the first year as an adjustment identifying legacy liabilities. This adjustment - referencing the shifting of premises and pensions liabilities -

constituted about 4 years' worth of annual revenue expenditure. It was thus removed from the expenditure figures.

- **Balancing availability and accuracy:** one of the primary concerns is in balancing accuracy of information and disaggregations with the availability of data as a whole. Tax data, for example, are provided at a UK and nation level - we have taken the nation level, accepting the HMRC breakdown of tax receipts by nation rather than calculating a breakdown based on other models.

- **Accounting for spend by the agency directly expending the monies:** there are several examples within the data where there have been intra-agency payments. As an example, funding for Transport for Greater Manchester is initially provided to the Greater Manchester Combined Authority and then passed on. The approach taken here is to identify the organisation that spends the public funding, and the geography at which they spend it. This also aims to avoid double-counting, where two organisations report the same funding within their accounts.

- **Final data above reported budgets:** the analysis has used outturn data first, utilising budget data only where this information is unavailable. This ensures greater accuracy in terms of overall spend.

- **Net current expenditure rather than gross:** only one expenditure figure is provided: net current expenditure. The various datasets include both income and gross expenditure figures. However, to provide a more accurate estimation of the reliance of an area on HM Treasury, net current expenditure is the only figure reported.

- **Identifying both revenue and capital expenditure:** the ESPRESSO tool includes breakdowns for both capital and revenue expenditure, in order to provide options for a more fine-grain analysis of the data.

2.3 A more general approach has been to differentiate public sector expenditure between direct expenditure on public service delivery and national spend that does not have a specific geographic focus. This highlights a specific caveat to the use of the data: much of the national spend is still geographically focused (e.g. Whitehall expenditure in central government functions, MoJ expenditure at specific court locations, MoD expenditure at specific military bases).

2.4 The analysis has summed all national government expenditure and then disaggregated down to the local level. As more data become available, the ESPRESSO tool will be expanded to consider how national government expenditure can be geographically disaggregated.

3 TAX DATA

3.1   Tax data come from a variety of sources. There are multiple options to source total expenditure, however the main source has been the national disaggregations of tax receipts provided directly by HMRC.

3.2   Where data are not already provided at a local level, a disaggregation methodology has been applied. The main disaggregation method is by population, from the annual Mid-Year Population Estimates produced by ONS. However, in many cases a weighted proportion is identified - for example, to calculate Vehicle Excise Duty, the total number of registered vehicles is multiplied by the average national licence value for each body type in each area, and this is used to apportion out the total national VED receipts.

3.3   Some of the calculations are relatively complex, as the apportionment methodology uses a series of weighted values. For example, the income tax figure is split by the estimated income tax paid on the average salary for each area, multiplied by the number in employment in the area.

3.4   The table in Appendix A shows how the disaggregations of tax data have been made to the local authority level, including explanatory notes and data sources.

4 EXPENDITURE DATA

4.1 Expenditure data come from a wider variety of sources than tax data. This is because public sector expenditure covers a much wider array of agencies and organisations, as well as broad themes and categories of spend, than tax data. The complication of tax data is largely in the multiple rules around what specifically is taxed, and how that tax applies geographically. In comparison, expenditure data are complex in that multiple organisations, covering multiple geographies, spend public monies according to various expenditure rules.

4.2 Much of the local government expenditure known is provided through DCLG's outturn data on revenue and capital expenditure. However, not all local public sector expenditure is spent through local authorities. Multiple other organisations are funded through several organisations or departments. For example, public protection funding goes through local police and local authorities, depending on the focus of the funding.

4.3 Though there are multiple sources of data, the main sources of public sector expenditure are DCLG's aforementioned revenue and capital outturn statistics; the Department for Work and Pensions' benefit expenditure data; the Public Expenditure Statistical Analyses (for central government expenditure); NHS England; StatsWales; and the Scottish Government.

4.4 Where data are not already provided at a local level, a disaggregation methodology has been applied. As with tax data, the main disaggregation method is by population, taking population from annual Mid-Year Population Estimates, produced by ONS. For police and crime commissioner expenditure, this is split by numbers of crimes per year, taken from national statistics. In many cases, this is not provided to a local level, and so a population disaggregation has been added to a crime disaggregation.

4.5 For CCG areas, the ONS lookup for LSOAs to CCGs was used alongside population estimates by LSOA from ONS. This was used to apportion expenditure to different local areas, especially where one area was contained (at least partially) within more than one CCG. Around 40% of CCGs covered more than one local authority area.

4.6 The disaggregation to local areas was based on the local areas that the particular authority covered. This may produce some erroneous results, especially where authorities responsible for expenditure did not wholly cover an area. In the case of National Park Authorities, where no direct look-up was available, the split has been based on the entire population of the areas covered, even if the national park covers only a portion of that area. For example, the Peak District National Park only partly covers Oldham, and yet the entire Oldham population has been used to calculate the proportion of spend by the National Park Authority within Oldham.

4.7 The table in Appendix B shows how the disaggregations of the expenditure data have been made to the local authority level.

5 FUTURE DEVELOPMENTS

5.1 The ESPRESSO tool will continue to be developed, and will primarily focus on four areas of work: adding new data; evolving methodologies; improving the tool's usability; and supporting the drive for more data availability.

New data

5.2 In addition to adding in data for further years – including pre-2013 and post-2015 – the ESPRESSO team will continue to look for new data sources meeting with the general principles outlined above.

5.3 Additional data sources have already been outlined that could support the ESPRESSO tool, and the team will explore their efficacy. Identified areas of spend include further breakdowns for Scotland, Wales and Northern Ireland, as well as a better understanding of education and skills spending within the UK more generally.

5.4 Where further data are identified that would also help to better identify geographically accurate national government spend, the ESPRESSO team will aim to identify how this can be incorporated into the work.

Improving and evolving methodologies

5.5 The current methodologies for disaggregating data to a local level will continue to be assessed, and where improvements can be made these will be added to new releases of the ESPRESSO tool.

5.6 Several areas have already been identified where additional or variant methodologies could be applied. One of these areas in the disaggregation of income tax. Currently, this is based on where income is earned rather than on where the employee lives. As a result, the methodology increases tax take in areas of high employment or high-value employment, and reduces it in areas of high net out-commuting. An option for switching between workplace-based and residence-based methodologies is currently being considered.

5.7 Additionally, other taxes may largely be based on sales rather than residence, and as such additional variant methodologies may also be explored, using GVA as a disaggregating factor.

Improve the ESPRESSO tool

5.8 The ESPRESSO tool is currently an Excel spreadsheet – two sheets with the relevant data, a pivot table displaying this information and various macros that support this work.

5.9 The longer-term aim of the ESPRESSO tool is to make it more widely available and more widely used. This relies on having a simple user interface that allows users to

access the data. We will continue to explore options for improving the usability of the data, improving the user interface and providing new tools to explore the data.

Support the drive for greater data accessibility

5.10   ESPRESSO relies on the use of existing open data in set formats. Large sections of data – especially expenditure data provided at the local authority level – are from existing open datasets. However, a significant portion of the data sources are from individual financial reports and accounts.

5.11   The ESPRESSO team will continue to support the creation of open data sets, and will continue to support the use of these datasets.

APPENDIX A: Calculations for tax data

Data	Year	Area	Calculation methodology	Sources	Notes
Aggregates Levy	All	All	1. Identify national tax receipts from HMRC; 2. Identify population proportion in each local authority within each country; 3. Split national tax receipts by the population proportion in each local authority.	Disaggregated HMRC receipts Mid-Year Population Estimates	
Air Passenger Duty	All	All	1. Identify all flights from UK airports by destination from CAA; 2. Identify the banding of each destination; 3. Multiply the number of passengers by the standard rate for the banding of the destination; 4. Remove the Northern Ireland band B and above, and all Highlands and Islands departures; 5. Identify the proportion of the total calculated figure per airport; 6. Apply these proportions to the national UK level of receipts (assume Channel Islands and Isle of Man are included within UK receipts); 7. Identify the NUTS2 areas within which each airport resides; 8. Apportion out the airport's APD take per year to the constituent local authorities within the NUTS2 area of the airport based on population.	Disaggregated HMRC receipts Mid-Year Population Estimates Civil Aviation Authority: Passengers by destination Local authority to NUTS2 lookup	

Data	Year	Area	Calculation methodology	Sources	Notes
Annual Tax on Enveloped Dwellings	All	All	As for Aggregates Levy	As for Aggregates Levy	
Bank Levy	All	All	1. Identify national tax receipts from HMRC; 2. Identify employees in section K (banking and insurance) from BRES (UK and NI); 3. Identify proportion of the national employees in each district; 4. Use proportion to apportion out Bank Levy.	Disaggregated HMRC receipts Business Register and Employment Survey (Great Britain) Business Register and Employment Survey (Northern Ireland)	Note that 2014 data for all NI sectors are not currently available.
Beer duties	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on beer per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	
Beer duties	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	
Betting & Gaming	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on gambling per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	

Data	Year	Area	Calculation methodology	Sources	Notes
Betting & Gaming	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	
Capital Gains Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	
Cider duties	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on cider per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	
Cider duties	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	
Climate Change Levy	All	All	As for Aggregates Levy	As for Aggregates Levy	
Corporation Tax (Offshore - Geographic)	All	All	As for Aggregates Levy	As for Aggregates Levy	
Corporation Tax (Onshore)	All	All	As for Aggregates Levy	As for Aggregates Levy	
Council tax	2013/14	England	Taken direct from reported statistics	Council tax returns (England)	
Council tax	2014/15	England	Taken direct from reported statistics	Council tax returns (England)	

Data	Year	Area	Calculation methodology	Sources	Notes
Council tax	2013/14	Scotland	Taken direct from reported statistics	Council tax returns (Scotland)	
Council tax	2014/15	Scotland	Taken direct from reported statistics	Council tax returns (Scotland)	
Council tax	All	Wales	Taken direct from reported statistics	Council tax returns (Wales)	
Customs Duties	All	All	As for Aggregates Levy	As for Aggregates Levy	
Fuel duties	All	All	As for Aggregates Levy	As for Aggregates Levy	
Income tax	All	All	1. Take ASHE annual salary by workplace and local authority; 2. Identify tax paid at that salary; 3. Multiply by workers from BRES per local authority; 4. Identify proportion of estimated tax per authority; 5. Split income tax by taxpayer type (self-employment, employment, pension, shares); 6. Sum total self-employment and employment income tax nationally; 7. Multiply total employment-based income tax by proportions per authority calculated in 4; 8. Split shares income tax by population per authority; 9. Split pension income tax by 65+ population.	Disaggregated HMRC receipts Mid-Year Population Estimates Mid-Year Population Estimates (aged 65+) Taxpayer types Business Register and Employment Survey (Great Britain) Business Register and Employment Survey (Northern Ireland) Annual Survey of Hours and Earnings Annual Survey of Hours and Earnings (Northern Ireland)	Different for Northern Ireland as uses NI BRES and NI ASHE
Inheritance Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	

Data	Year	Area	Calculation methodology	Sources	Notes
Insurance Premium Tax	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on insurance per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	
Insurance Premium Tax	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	
Landfill Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	
National Insurance Contributions	All	All	As for Aggregates Levy	As for Aggregates Levy	
National non-domestic rates	2013/14	England	Taken direct from reported statistics	NNDR returns (England)	
National non-domestic rates	2014/15	England	Taken direct from reported statistics	NNDR returns (England)	
National non-domestic rates	2013/14	Scotland	Taken direct from reported statistics	NNDR returns (Scotland)	
National non-domestic rates	2014/15	Scotland	Taken direct from reported statistics	NNDR returns (Scotland)	
National non-domestic rates	All	Wales	Taken direct from reported statistics	NNDR returns (Wales)	
Petroleum Revenue Tax (Geographic)	All	All	As for Aggregates Levy	As for Aggregates Levy	

Data	Year	Area	Calculation methodology	Sources	Notes
Shares	All	All	As for Aggregates Levy	As for Aggregates Levy	
Spirits duties	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on spirits per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	
Spirits duties	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	
Stamp Duty Land Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	
Swiss Capital Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	
Tobacco duties	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on tobacco per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	
Tobacco duties	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	

Data	Year	Area	Calculation methodology	Sources	Notes
TV Licence Fee	All	All	1. Identify total TV licence fee receipts; 2. Split by local authority population.	TV Licensing FOI Mid-Year Population Estimates	
Value Added Tax	All	All	As for Aggregates Levy	As for Aggregates Levy	
Vehicle excise duty	2013/14	All	1. Take reported VED and fines and penalties from DVLA accounts; 2. Access licenced vehicle data from UK (calculate through back compute for Northern Ireland); 3. Multiply by average VED by vehicle type; 4. Use calculated value to apply proportions of VED to local authorities.	DVLA accounts Licenced vehicles by body type Average licence value by tax class	
Vehicle excise duty	2014/15	All	1. Take reported VED, fines and penalties and HGV heavy road use taxes from DVLA accounts; 2. Access licenced vehicle data from UK; 3. Multiply by average VED by vehicle type from 2013/14; 4. Use calculated value to apply proportions of VED to local authorities.	DVLA accounts Licenced vehicles by body type Average licence value by tax class	
Wines duties	All	England	1. Identify national tax receipts from HMRC; 2. Identify expenditure on wine per household per authority from household survey; 3. Multiply population by expenditure per household weighting; 4. Apportion out duties on weighted population numbers.	Disaggregated HMRC receipts Mid-Year Population Estimates Family Spending Survey: expenditure per household per week per region	

Data	Year	Area	Calculation methodology	Sources	Notes
Wines duties	All	Scotland, Wales, Northern Ireland	As for Aggregates Levy	As for Aggregates Levy	

APPENDIX B: Calculations for expenditure data

Data	Year	Area	Calculation methodology	Sources	Notes
Education services	2013/14	England	The methodology below applies for all data sourced from the DCLG local authority revenue and capital expenditure: 1. Identify net current expenditure per theme and category per local authority; 2. Split out County Council and GLA data based on population of constituent local authorities; 3. Identify local authority areas covered – partly or wholly – by the waste authority, national park authority, integrated transport authority, combined authority, fire and rescue authority, police and crime commissioner or chief constable; 4. Split expenditure by these agencies out by the population within the districts covered.	Local authority revenue expenditure and financing: education Mid-Year Population Estimates ONS Geography lookups	These data sources also include income and gross expenditure, which may be useful in other analyses, but which are not included in the ESPRESSO tool as separate items. DCLG data largely cover local authority spending, as with education, but other services may be provided by different agencies.
Education services	2014/15	England	As for education services (2013/14).	Local authority revenue expenditure and financing: education Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Highways and transport services	2013/14	England	As for education services (2013/14).	Local authority revenue expenditure and financing: highways and transport services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).

Data	Year	Area	Calculation methodology	Sources	Notes
Highways and transport services	2014/15	England	As for education services (2013/14).	Local authority revenue expenditure and financing: highways and transport services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Social care and public health services	2013/14	England	As for education services (2013/14).	Local authority revenue expenditure and financing: social care and public health services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Social care and public health services	2014/15	England	As for education services (2013/14).	Local authority revenue expenditure and financing: social care and public health services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Housing services	2013/14	England	As for education services (2013/14).	Local authority revenue expenditure and financing: housing services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Housing services	2014/15	England	As for education services (2013/14).	Local authority revenue expenditure and financing: housing services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).

Data	Year	Area	Calculation methodology	Sources	Notes
Cultural, environmental, regulatory and planning services	2013/14	England	As for education services (2013/14).	Local authority revenue expenditure and financing: cultural, environmental, regulatory and planning services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Cultural, environmental, regulatory and planning services	2014/15	England	As for education services (2013/14).	Local authority revenue expenditure and financing: cultural, environmental, regulatory and planning services Mid-Year Population Estimates ONS Geography lookups	As for education services (2013/14).
Protective, central and other services	2013/14	England	As for education services (2013/14). However, police data are split by crimes per area.	Local authority revenue expenditure and financing: protective, central and other Mid-Year Population Estimates ONS Geography lookups Crime statistics by area	As for education services (2013/14).
Protective, central and other services	2014/15	England	As for protective, central and other services (2013/14).	Local authority revenue expenditure and financing: protective, central and other Mid-Year Population Estimates ONS Geography lookups Crime statistics by area	As for education services (2013/14).
Local authority and agencies capital expenditure	2013/14	England	1. Identify thematic capital expenditure for each local authority; 2. For all non-local authority agencies, split the expenditure by the population of each constituent local authority.	Local authority capital expenditure, receipts and financing Mid-Year Population Estimates ONS Geography lookups	Capital expenditure is given in broad thematic areas, rather than specific spend categories.

Data	Year	Area	Calculation methodology	Sources	Notes
Local authority and agencies capital expenditure	2014/15	England	1. Identify thematic capital expenditure for each local authority; 2. For all non-local authority agencies, split the expenditure by the population of each constituent local authority.	Local authority capital expenditure, receipts and financing Mid-Year Population Estimates ONS Geography lookups	Capital expenditure is given in broad thematic areas, rather than specific spend categories.
Welfare benefits	All	England, Wales, Scotland	Provided at local authority level for all areas	Benefit expenditure and caseload statistics	This does not give the entirety of welfare expenditure. Data are provided on a per authority basis.
Statutory Sick Pay	All	All	1. Identify total government expenditure on statutory sick pay; 2. Identify adult (16-64) population per local authority; 3. Split by population proportion within each local authority.	Benefit expenditure and caseload statistics Mid-Year Population Estimates	Statutory Sick Pay became the full responsibility of employers from April 2014 although residual expenditure relating to prior years will show from 2014/15. Data are taken from the Autumn Statement.
Statutory Maternity Pay and Maternity Allowance	All	England, Scotland, Wales	1. Identify total government expenditure on statutory maternity pay and maternity allowance at a regional level; 2. Identify number of live births per local authority; 3. Split by live births proportion per local authority within each region.	Benefit expenditure and caseload statistics Births by mother's usual area of residence	The calculation is made on live births – SMP and MA are paid for any birth after 24 weeks. Data for MA and SMP are only provided at a regional level.

Data	Year	Area	Calculation methodology	Sources	Notes
Child benefit	All	All	1. Identify number of children in families receiving child benefit; 2. Multiply child numbers by payment per child (recognising that payment is lower for second children onwards).	Child benefit: geographical statistics	Assume there are 5 children average in 5 or more children households.
Tax credits	All	All	Multiply average annualised values by the numbers of families receiving tax credits per area	Child and working tax credits finalised awards	Some estimates, which will be updated as new information is released.
Health expenditure	All	England	1. Identify expenditure for service areas by CCG; 2. Identify population per LSOA; 3. Use a lookup to match LSOA to CCG; 4. Apportion out expenditure to local authorities based on LSOA population within each CCG.	CCG Financial Allocations 2013-14 NHS CCG Running Cost Allowances NHS England – total allocations Population by LSOA	The data are not currently provided in a consistent format, and an NHS England financial report may be the best source of these data in future.
Health expenditure	All	Scotland	1. Identify cost per NHS board; 2. Match NHS boards to populations; 3. Split board expenditure by population.	NHS Board Operating Costs and Capital Expenditure Mid-Year Population Estimates	This is available in spreadsheet 'Rep 086'.
Police expenditure	All	Scotland	1. Identify capital and revenue expenditure for Scotland; 2. Split by crime figures for each local authority;	Scottish Police Authority Annual Report and Accounts (2013-14) Scottish Police Authority Annual Report and Accounts (2014-15) Crime statistics by area	
Fire and rescue expenditure	All	Scotland	1. Identify total expenditure by Fire Scotland; 2. Split by population within each local authority.	Fire Scotland Annual Reports Mid-Year Population Estimates	Figures are available in the annual reports for Fire Scotland.

Data	Year	Area	Calculation methodology	Sources	Notes
Local government finance	All	Wales	Provided at the local authority level	StatsWales - local government financing	
Health expenditure	All	Wales	1. Identify the expenditure in health by health board; 2. Identify the constituent areas of health boards; 3. Split health board expenditure by population of constituent districts;	StatsWales - health budget	
Central government expenditure	All	All	1. Identify total expenditure from PESA per nation / region; 2. Remove accounting adjustments; 3. Identify total expenditure already identified for each nation / region; 4. Remove this from the total PESA expenditure figure, less the accounting adjustments; 4. Split expenditure based on population by area;	Public expenditure statistical analyses Mid-Year Population Estimates	It is important that this is taken as the last step, once all main sources of expenditure have already been identified.

APPENDIX C: List of local authority districts

The table below provides a full list of local authority districts in England, Scotland, Wales and Northern Ireland that are included within the ESPRESSO Tool. It also provides more detail on where these local authority districts are located, and if they are part of a larger county or metropolitan area.

Name of local authority district	County Council / metropolitan area	Region
English local authority districts		
East of England		
Cambridge	Cambridgeshire	East
East Cambridgeshire	Cambridgeshire	East
Fenland	Cambridgeshire	East
Huntingdonshire	Cambridgeshire	East
South Cambridgeshire	Cambridgeshire	East
Basildon	Essex	East
Braintree	Essex	East
Brentwood	Essex	East
Castle Point	Essex	East
Chelmsford	Essex	East
Colchester	Essex	East
Epping Forest	Essex	East
Harlow	Essex	East
Maldon	Essex	East
Rochford	Essex	East
Tendring	Essex	East
Uttlesford	Essex	East
Broxbourne	Hertfordshire	East
Dacorum	Hertfordshire	East
East Hertfordshire	Hertfordshire	East
Hertsmere	Hertfordshire	East
North Hertfordshire	Hertfordshire	East
St Albans	Hertfordshire	East
Stevenage	Hertfordshire	East
Three Rivers	Hertfordshire	East
Watford	Hertfordshire	East
Welwyn Hatfield	Hertfordshire	East
Breckland	Norfolk	East
Broadland	Norfolk	East
Great Yarmouth	Norfolk	East
King's Lynn and West Norfolk	Norfolk	East
North Norfolk	Norfolk	East
Norwich	Norfolk	East
South Norfolk	Norfolk	East
Babergh	Suffolk	East
Forest Heath	Suffolk	East

Name of local authority district	County Council / metropolitan area	Region
Ipswich	Suffolk	East
Mid Suffolk	Suffolk	East
St Edmundsbury	Suffolk	East
Suffolk Coastal	Suffolk	East
Waveney	Suffolk	East
Bedford		East
Central Bedfordshire		East
Luton		East
Peterborough		East
Southend-on-Sea		East
Thurrock		East
East Midlands		
Amber Valley	Derbyshire	East Midlands
Bolsover	Derbyshire	East Midlands
Chesterfield	Derbyshire	East Midlands
Derbyshire Dales	Derbyshire	East Midlands
Erewash	Derbyshire	East Midlands
High Peak	Derbyshire	East Midlands
North East Derbyshire	Derbyshire	East Midlands
South Derbyshire	Derbyshire	East Midlands
Blaby	Leicestershire	East Midlands
Charnwood	Leicestershire	East Midlands
Harborough	Leicestershire	East Midlands
Hinckley and Bosworth	Leicestershire	East Midlands
Melton	Leicestershire	East Midlands
North West Leicestershire	Leicestershire	East Midlands
Oadby and Wigston	Leicestershire	East Midlands
Boston	Lincolnshire	East Midlands
East Lindsey	Lincolnshire	East Midlands
Lincoln	Lincolnshire	East Midlands
North Kesteven	Lincolnshire	East Midlands
South Holland	Lincolnshire	East Midlands
South Kesteven	Lincolnshire	East Midlands
West Lindsey	Lincolnshire	East Midlands
Corby	Northamptonshire	East Midlands
Daventry	Northamptonshire	East Midlands
East Northamptonshire	Northamptonshire	East Midlands
Kettering	Northamptonshire	East Midlands
Northampton	Northamptonshire	East Midlands
South Northamptonshire	Northamptonshire	East Midlands
Wellingborough	Northamptonshire	East Midlands
Ashfield	Nottinghamshire	East Midlands
Bassetlaw	Nottinghamshire	East Midlands
Broxtowe	Nottinghamshire	East Midlands
Gedling	Nottinghamshire	East Midlands
Mansfield	Nottinghamshire	East Midlands
Newark and Sherwood	Nottinghamshire	East Midlands
Rushcliffe	Nottinghamshire	East Midlands
Derby		East Midlands
Leicester		East Midlands

Name of local authority district	County Council / metropolitan area	Region
Nottingham		East Midlands
Rutland		East Midlands
London		
Camden	Inner London	London
City of London	Inner London	London
Hackney	Inner London	London
Hammersmith and Fulham	Inner London	London
Haringey	Inner London	London
Islington	Inner London	London
Kensington and Chelsea	Inner London	London
Lambeth	Inner London	London
Lewisham	Inner London	London
Newham	Inner London	London
Southwark	Inner London	London
Tower Hamlets	Inner London	London
Wandsworth	Inner London	London
Westminster	Inner London	London
Barking and Dagenham	Outer London	London
Barnet	Outer London	London
Bexley	Outer London	London
Brent	Outer London	London
Bromley	Outer London	London
Croydon	Outer London	London
Ealing	Outer London	London
Enfield	Outer London	London
Greenwich	Outer London	London
Harrow	Outer London	London
Havering	Outer London	London
Hillingdon	Outer London	London
Hounslow	Outer London	London
Kingston Upon Thames	Outer London	London
Merton	Outer London	London
Redbridge	Outer London	London
Richmond upon Thames	Outer London	London
Sutton	Outer London	London
Waltham Forest	Outer London	London
North East		
Gateshead	Tyne and Wear	North East
Newcastle upon Tyne	Tyne and Wear	North East
North Tyneside	Tyne and Wear	North East
South Tyneside	Tyne and Wear	North East
Sunderland	Tyne and Wear	North East
County Durham		North East
Darlington		North East
Hartlepool		North East
Middlesbrough		North East
Northumberland		North East
Redcar and Cleveland		North East
Stockton-on-Tees		North East
North West		
Allerdale	Cumbria	North West

Name of local authority district	County Council / metropolitan area	Region
Barrow-in-Furness	Cumbria	North West
Carlisle	Cumbria	North West
Copeland	Cumbria	North West
Eden	Cumbria	North West
South Lakeland	Cumbria	North West
Bolton	Greater Manchester	North West
Bury	Greater Manchester	North West
Manchester	Greater Manchester	North West
Oldham	Greater Manchester	North West
Rochdale	Greater Manchester	North West
Salford	Greater Manchester	North West
Stockport	Greater Manchester	North West
Tameside	Greater Manchester	North West
Trafford	Greater Manchester	North West
Wigan	Greater Manchester	North West
Burnley	Lancashire	North West
Chorley	Lancashire	North West
Fylde	Lancashire	North West
Hyndburn	Lancashire	North West
Lancaster	Lancashire	North West
Pendle	Lancashire	North West
Preston	Lancashire	North West
Ribble Valley	Lancashire	North West
Rossendale	Lancashire	North West
South Ribble	Lancashire	North West
West Lancashire	Lancashire	North West
Wyre	Lancashire	North West
Knowsley	Merseyside	North West
Liverpool	Merseyside	North West
Sefton	Merseyside	North West
St. Helens	Merseyside	North West
Wirral	Merseyside	North West
Blackburn with Darwen		North West
Blackpool		North West
Cheshire East		North West
Cheshire West and Chester		North West
Halton		North West
Warrington		North West
South East		
Aylesbury Vale	Buckinghamshire	South East
Chiltern	Buckinghamshire	South East
South Bucks	Buckinghamshire	South East
Wycombe	Buckinghamshire	South East
Eastbourne	East Sussex	South East
Hastings	East Sussex	South East
Lewes	East Sussex	South East
Rother	East Sussex	South East
Wealden	East Sussex	South East
Basingstoke and Deane	Hampshire	South East
East Hampshire	Hampshire	South East

Name of local authority district	County Council / metropolitan area	Region
Eastleigh	Hampshire	South East
Fareham	Hampshire	South East
Gosport	Hampshire	South East
Hart	Hampshire	South East
Havant	Hampshire	South East
New Forest	Hampshire	South East
Rushmoor	Hampshire	South East
Test Valley	Hampshire	South East
Winchester	Hampshire	South East
Ashford	Kent	South East
Canterbury	Kent	South East
Dartford	Kent	South East
Dover	Kent	South East
Gravesham	Kent	South East
Maidstone	Kent	South East
Sevenoaks	Kent	South East
Shepway	Kent	South East
Swale	Kent	South East
Thanet	Kent	South East
Tonbridge and Malling	Kent	South East
Tunbridge Wells	Kent	South East
Cherwell	Oxfordshire	South East
Oxford	Oxfordshire	South East
South Oxfordshire	Oxfordshire	South East
Vale of White Horse	Oxfordshire	South East
West Oxfordshire	Oxfordshire	South East
Elmbridge	Surrey	South East
Epsom and Ewell	Surrey	South East
Guildford	Surrey	South East
Mole Valley	Surrey	South East
Reigate and Banstead	Surrey	South East
Runnymede	Surrey	South East
Spelthorne	Surrey	South East
Surrey Heath	Surrey	South East
Tandridge	Surrey	South East
Waverley	Surrey	South East
Woking	Surrey	South East
Adur	West Sussex	South East
Arun	West Sussex	South East
Chichester	West Sussex	South East
Crawley	West Sussex	South East
Horsham	West Sussex	South East
Mid Sussex	West Sussex	South East
Worthing	West Sussex	South East
Bracknell Forest		South East
Brighton and Hove		South East
Isle of Wight		South East
Medway		South East
Milton Keynes		South East
Portsmouth		South East

Name of local authority district	County Council / metropolitan area	Region
Reading		South East
Slough		South East
Southampton		South East
West Berkshire		South East
Windsor and Maidenhead		South East
Wokingham		South East
South West		
East Devon	Devon	South West
Exeter	Devon	South West
Mid Devon	Devon	South West
North Devon	Devon	South West
South Hams	Devon	South West
Teignbridge	Devon	South West
Torridge	Devon	South West
West Devon	Devon	South West
Christchurch	Dorset	South West
East Dorset	Dorset	South West
North Dorset	Dorset	South West
Purbeck	Dorset	South West
West Dorset	Dorset	South West
Weymouth and Portland	Dorset	South West
Cheltenham	Gloucestershire	South West
Cotswold	Gloucestershire	South West
Forest of Dean	Gloucestershire	South West
Gloucester	Gloucestershire	South West
Stroud	Gloucestershire	South West
Tewkesbury	Gloucestershire	South West
Mendip	Somerset	South West
Sedgemoor	Somerset	South West
South Somerset	Somerset	South West
Taunton Deane	Somerset	South West
West Somerset	Somerset	South West
Bath and North East Somerset		South West
Bournemouth		South West
Bristol, City of		South West
Cornwall		South West
Isles of Scilly		South West
North Somerset		South West
Plymouth		South West
Poole		South West
South Gloucestershire		South West
Swindon		South West
Torbay		South West
Wiltshire		South West
West Midlands		
Cannock Chase	Staffordshire	West Midlands
East Staffordshire	Staffordshire	West Midlands
Lichfield	Staffordshire	West Midlands
Newcastle-under-Lyme	Staffordshire	West Midlands
South Staffordshire	Staffordshire	West Midlands
Stafford	Staffordshire	West Midlands

Name of local authority district	County Council / metropolitan area	Region
Staffordshire Moorlands	Staffordshire	West Midlands
Tamworth	Staffordshire	West Midlands
North Warwickshire	Warwickshire	West Midlands
Nuneaton and Bedworth	Warwickshire	West Midlands
Rugby	Warwickshire	West Midlands
Stratford-on-Avon	Warwickshire	West Midlands
Warwick	Warwickshire	West Midlands
Birmingham	West Midlands	West Midlands
Coventry	West Midlands	West Midlands
Dudley	West Midlands	West Midlands
Sandwell	West Midlands	West Midlands
Solihull	West Midlands	West Midlands
Walsall	West Midlands	West Midlands
Wolverhampton	West Midlands	West Midlands
Bromsgrove	Worcestershire	West Midlands
Malvern Hills	Worcestershire	West Midlands
Redditch	Worcestershire	West Midlands
Worcester	Worcestershire	West Midlands
Wychavon	Worcestershire	West Midlands
Wyre Forest	Worcestershire	West Midlands
Herefordshire, County of		West Midlands
Shropshire		West Midlands
Stoke-on-Trent		West Midlands
Telford and Wrekin		West Midlands
Yorkshire and the Humber		
Craven	North Yorkshire	Yorkshire and The Humber
Hambleton	North Yorkshire	Yorkshire and The Humber
Harrogate	North Yorkshire	Yorkshire and The Humber
Richmondshire	North Yorkshire	Yorkshire and The Humber
Ryedale	North Yorkshire	Yorkshire and The Humber
Scarborough	North Yorkshire	Yorkshire and The Humber
Selby	North Yorkshire	Yorkshire and The Humber
Barnsley	South Yorkshire	Yorkshire and The Humber
Doncaster	South Yorkshire	Yorkshire and The Humber
Rotherham	South Yorkshire	Yorkshire and The Humber
Sheffield	South Yorkshire	Yorkshire and The Humber
Bradford	West Yorkshire	Yorkshire and The Humber
Calderdale	West Yorkshire	Yorkshire and The Humber
Kirklees	West Yorkshire	Yorkshire and The Humber
Leeds	West Yorkshire	Yorkshire and The Humber
Wakefield	West Yorkshire	Yorkshire and The Humber
East Riding of Yorkshire		Yorkshire and The Humber
Kingston upon Hull, City of		Yorkshire and The Humber
North East Lincolnshire		Yorkshire and The Humber
North Lincolnshire		Yorkshire and The Humber
York		Yorkshire and The Humber
Scottish unitary authorities		
Scotland		
Aberdeen City		Scotland
Aberdeenshire		Scotland
Angus		Scotland

Name of local authority district	County Council / metropolitan area	Region
Argyll and Bute		Scotland
Clackmannanshire		Scotland
Dumfries and Galloway		Scotland
Dundee City		Scotland
East Ayrshire		Scotland
East Dunbartonshire		Scotland
East Lothian		Scotland
East Renfrewshire		Scotland
Edinburgh, City of		Scotland
Eilean Siar		Scotland
Falkirk		Scotland
Fife		Scotland
Glasgow City		Scotland
Highland		Scotland
Inverclyde		Scotland
Midlothian		Scotland
Moray		Scotland
North Ayrshire		Scotland
North Lanarkshire		Scotland
Orkney Islands		Scotland
Perth and Kinross		Scotland
Renfrewshire		Scotland
Scottish Borders		Scotland
Shetland Islands		Scotland
South Ayrshire		Scotland
South Lanarkshire		Scotland
Stirling		Scotland
West Dunbartonshire		Scotland
West Lothian		Scotland
Welsh unitary authorities		
Wales		
Blaenau Gwent / Blaenau Gwent		Wales
Bridgend / Pen-y-bont ar Ogwr		Wales
Caerphilly / Caerffili		Wales
Cardiff / Caerdydd		Wales
Carmarthenshire / Sir Gaerfyrddin		Wales
Ceredigion / Ceredigion		Wales
Conwy / Conwy		Wales
Denbighshire / Sir Ddinbych		Wales
Flintshire / Sir y Fflint		Wales
Gwynedd / Gwynedd		Wales
Isle of Anglesey / Ynys Môn		Wales
Merthyr Tydfil / Merthyr Tudful		Wales
Monmouthshire / Sir Fynwy		Wales
Neath Port Talbot / Castell-nedd Port Talbot		Wales
Newport / Casnewydd		Wales
Pembrokeshire / Sir Benfro		Wales
Powys / Powys		Wales

Name of local authority district	County Council / metropolitan area	Region
Rhondda Cynon Taf / Rhondda Cynon Taf		Wales
Swansea / Abertawe		Wales
The Vale of Glamorgan / Bro Morgannwg		Wales
Torfaen / Tor-faen		Wales
Wrexham / Wrecsam		Wales
Northern Irish local government districts		
Northern Ireland		
Antrim and Newtownabbey		Northern Ireland
Ards and North Down		Northern Ireland
Armagh, Banbridge and Craigavon		Northern Ireland
Belfast		Northern Ireland
Causeway Coast and Glens		Northern Ireland
Derry and Strabane		Northern Ireland
Fermanagh and Omagh		Northern Ireland
Lisburn and Castlereagh		Northern Ireland
Mid and East Antrim		Northern Ireland
Mid Ulster		Northern Ireland
Newry City, Mourne and Down		Northern Ireland

APPENDIX D: Local authority district lookups

A number of lookups were used to match expenditure by public sector organisations to local authority districts. The table below identifies the constituent local authority districts of the relevant organisations, and in some cases these may include part coverage (for example, Tameside and Glossop CCG includes all of Tameside district, and some LSOAs within High Peak district).

Authority / organisation	Constituent areas
National Parks	
Brecon Beacons	Blaenau Gwent
	Carmarthenshire
	Merthyr Tydfil
	Monmouthshire
	Powys
	Rhondda Cynon Taf
	Torfaen
The Broads National Park	Broadland
	Great Yarmouth
	North Norfolk
	Norwich City
	South Norfolk
	Waveney
Cairngorms National Park	Angus
	Aberdeenshire
	Highland
	Moray
	Perth and Kinross
Dartmoor National Park	West Devon
	Teignbridge
	South Hams
Exmoor National Park	West Somerset
	North Devon
Lake District National Park	Allerdale
	Copeland
	Eden
	South Lakeland
Loch Lomond and the Trossachs National Park	Argyll and Bute
	Perth and Kinross
	Stirling
	West Dunbartonshire
New Forest National Park	New Forest
	Test Valley
	Wiltshire
Northumberland National Park	Northumberland
North York Moors	Hambleton
	Redcar and Cleveland

Authority / organisation	Constituent areas
	Ryedale
	Scarborough
Peak District National Park	Barnsley
	Cheshire East
	Derbyshire Dales
	High Peak
	Kirklees
	North East Derbyshire
	Oldham
	Sheffield
	Staffordshire Moorlands
Pembrokeshire Coast National Park	Pembrokeshire
Snowdonia National Park	Gwynedd
	Conwy
South Downs National Park	Adur
	Arun
	Brighton and Hove
	Chichester
	East Hampshire
	Eastbourne
	Horsham
	Lewes
	Mid Sussex
	Wealden
	Winchester
	Worthing
Yorkshire Dales	Craven
	Richmondshire
	South Lakeland
County Councils	
Buckinghamshire	Aylesbury Vale
	Chiltern
	South Bucks
	Wycombe
Cambridgeshire	Cambridge
	East Cambridgeshire
	Fenland
	Huntingdonshire
	South Cambridgeshire
Cumbria	Allerdale
	Barrow-in-Furness
	Carlisle
	Copeland
	Eden
	South Lakeland
Derbyshire	Amber Valley
	Bolsover
	Chesterfield
	Derbyshire Dales
	Erewash
	High Peak

Authority / organisation	Constituent areas
	North East Derbyshire
	South Derbyshire
Devon	East Devon
	Exeter
	Mid Devon
	North Devon
	South Hams
	Teignbridge
	Torridge
	West Devon
Dorset	Christchurch
	East Dorset
	North Dorset
	Purbeck
	West Dorset
	Weymouth and Portland
East Sussex	Eastbourne
	Hastings
	Lewes
	Rother
	Wealden
Essex	Basildon
	Braintree
	Brentwood
	Castle Point
	Chelmsford
	Colchester
	Epping Forest
	Harlow
	Maldon
	Rochford
	Tendring
	Uttlesford
Gloucestershire	Cheltenham
	Cotswold
	Forest of Dean
	Gloucester
	Stroud
	Tewkesbury
Hampshire	Basingstoke and Deane
	East Hampshire
	Eastleigh
	Fareham
	Gosport
	Hart
	Havant
	New Forest
	Rushmoor
	Test Valley
	Winchester
Hertfordshire	Broxbourne

Authority / organisation	Constituent areas
	Dacorum
	East Hertfordshire
	Hertsmere
	North Hertfordshire
	St Albans
	Stevenage
	Three Rivers
	Watford
	Welwyn Hatfield
Kent	Ashford
	Canterbury
	Dartford
	Dover
	Gravesham
	Maidstone
	Sevenoaks
	Shepway
	Swale
	Thanet
	Tonbridge and Malling
	Tunbridge Wells
Lancashire	Burnley
	Chorley
	Fylde
	Hyndburn
	Lancaster
	Pendle
	Preston
	Ribble Valley
	Rossendale
	South Ribble
	West Lancashire
	Wyre
Leicestershire	Blaby
	Charnwood
	Harborough
	Hinckley and Bosworth
	Melton
	North West Leicestershire
	Oadby and Wigston
Lincolnshire	Boston
	East Lindsey
	Lincoln
	North Kesteven
	South Holland
	South Kesteven
	West Lindsey
Norfolk	Breckland
	Broadland
	Great Yarmouth
	King's Lynn and West Norfolk

Authority / organisation	Constituent areas
	North Norfolk
	Norwich
	South Norfolk
North Yorkshire	Craven
	Hambleton
	Harrogate
	Richmondshire
	Ryedale
	Scarborough
	Selby
Northamptonshire	Corby
	Daventry
	East Northamptonshire
	Kettering
	Northampton
	South Northamptonshire
	Wellingborough
Nottinghamshire	Ashfield
	Bassetlaw
	Broxtowe
	Gedling
	Mansfield
	Newark and Sherwood
	Rushcliffe
Oxfordshire	Cherwell
	Oxford
	South Oxfordshire
	Vale of White Horse
	West Oxfordshire
Somerset	Mendip
	Sedgemoor
	South Somerset
	Taunton Deane
	West Somerset
Staffordshire	Cannock Chase
	East Staffordshire
	Lichfield
	Newcastle-under-Lyme
	South Staffordshire
	Stafford
	Staffordshire Moorlands
	Tamworth
Suffolk	Babergh
	Forest Heath
	Ipswich
	Mid Suffolk
	St Edmundsbury
	Suffolk Coastal
	Waveney
Surrey	Elmbridge
	Epsom and Ewell

Authority / organisation	Constituent areas
	Guildford
	Mole Valley
	Reigate and Banstead
	Runnymede
	Spelthorne
	Surrey Heath
	Tandridge
	Waverley
	Woking
Warwickshire	North Warwickshire
	Nuneaton and Bedworth
	Rugby
	Stratford-on-Avon
	Warwick
West Sussex	Adur
	Arun
	Chichester
	Crawley
	Horsham
	Mid Sussex
	Worthing
Worcestershire	Bromsgrove
	Malvern Hills
	Redditch
	Worcester
	Wychavon
	Wyre Forest
Clinical Commissioning Groups	
NHS Airedale, Wharfedale and Craven CCG	Bradford
	Craven
NHS Ashford CCG	Ashford
NHS Aylesbury Vale CCG	Aylesbury Vale
	South Oxfordshire
	Wycombe
NHS Barking and Dagenham CCG	Barking and Dagenham
NHS Barnet CCG	Barnet
NHS Barnsley CCG	Barnsley
NHS Basildon and Brentwood CCG	Basildon
	Brentwood
NHS Bassetlaw CCG	Bassetlaw
NHS Bath and North East Somerset CCG	Bath and North East Somerset
NHS Bedfordshire CCG	Bedford
	Central Bedfordshire
NHS Bexley CCG	Bexley
NHS Birmingham CrossCity CCG	Birmingham
NHS Birmingham South and Central CCG	Birmingham
NHS Blackburn with Darwen CCG	Blackburn with Darwen
NHS Blackpool CCG	Blackpool
NHS Bolton CCG	Bolton
NHS Bracknell and Ascot CCG	Bracknell Forest
	Windsor and Maidenhead

Authority / organisation	Constituent areas
NHS Bradford City CCG	Bradford
NHS Bradford Districts CCG	Bradford
NHS Brent CCG	Brent
NHS Brighton and Hove CCG	Brighton and Hove
NHS Bristol CCG	Bristol, City of
NHS Bromley CCG	Bromley
NHS Bury CCG	Bury
NHS Calderdale CCG	Calderdale
NHS Cambridgeshire and Peterborough CCG	Cambridge
	East Cambridgeshire
	East Northamptonshire
	Fenland
	Huntingdonshire
	North Hertfordshire
	Peterborough
	South Cambridgeshire
NHS Camden CCG	Camden
NHS Cannock Chase CCG	Cannock Chase
	Lichfield
	South Staffordshire
NHS Canterbury and Coastal CCG	Canterbury
	Dover
	Swale
NHS Castle Point and Rochford CCG	Castle Point
	Rochford
NHS Central London (Westminster) CCG	Westminster
NHS Central Manchester CCG	Manchester
NHS Chiltern CCG	Chiltern
	South Bucks
	Wycombe
NHS Chorley and South Ribble CCG	Chorley
	South Ribble
NHS City and Hackney CCG	City of London
	Hackney
NHS Coastal West Sussex CCG	Adur
	Arun
	Chichester
	Horsham
	Worthing
NHS Corby CCG	Corby
NHS Coventry and Rugby CCG	Coventry
	Rugby
NHS Crawley CCG	Crawley
NHS Croydon CCG	Croydon
NHS Cumbria CCG	Allerdale
	Barrow-in-Furness
	Carlisle
	Copeland
	Craven
	Eden
	South Lakeland

Authority / organisation	Constituent areas
NHS Darlington CCG	Darlington
NHS Dartford, Gravesham and Swanley CCG	Dartford
	Gravesham
	Sevenoaks
NHS Doncaster CCG	Doncaster
NHS Dorset CCG	Bournemouth
	Christchurch
	East Dorset
	North Dorset
	Poole
	Purbeck
	West Dorset
	Weymouth and Portland
NHS Dudley CCG	Dudley
NHS Durham Dales, Easington and Sedgefield CCG	County Durham
NHS Ealing CCG	Ealing
NHS East and North Hertfordshire CCG	Broxbourne
	East Hertfordshire
	North Hertfordshire
	Stevenage
	Welwyn Hatfield
NHS East Lancashire CCG	Burnley
	Hyndburn
	Pendle
	Ribble Valley
	Rossendale
NHS East Leicestershire and Rutland CCG	Blaby
	Charnwood
	Harborough
	Melton
	Oadby and Wigston
	Rutland
NHS East Riding of Yorkshire CCG	East Riding of Yorkshire
NHS East Staffordshire CCG	East Staffordshire
	Lichfield
NHS East Surrey CCG	Reigate and Banstead
	Tandridge
NHS Eastbourne, Hailsham and Seaford CCG	Eastbourne
	Lewes
	Wealden
NHS Eastern Cheshire CCG	Cheshire East
NHS Enfield CCG	Enfield
NHS Erewash CCG	Erewash
NHS Fareham and Gosport CCG	Fareham
	Gosport
NHS Fylde & Wyre CCG	Fylde
	Wyre
NHS Gloucestershire CCG	Cheltenham
	Cotswold
	Forest of Dean

Authority / organisation	Constituent areas
	Gloucester
	Stroud
	Tewkesbury
NHS Great Yarmouth and Waveney CCG	Great Yarmouth
	Waveney
NHS Greater Huddersfield CCG	Kirklees
NHS Greater Preston CCG	Preston
	Ribble Valley
	South Ribble
NHS Greenwich CCG	Greenwich
NHS Guildford and Waverley CCG	Guildford
	Waverley
NHS Halton CCG	Halton
NHS Hambleton, Richmondshire and Whitby CCG	Hambleton
	Richmondshire
	Scarborough
NHS Hammersmith and Fulham CCG	Hammersmith and Fulham
NHS Hardwick CCG	Bolsover
	North East Derbyshire
NHS Haringey CCG	Haringey
NHS Harrogate and Rural District CCG	Harrogate
NHS Harrow CCG	Harrow
NHS Hartlepool and Stockton-on-Tees CCG	Hartlepool
	Stockton-on-Tees
NHS Hastings and Rother CCG	Hastings
	Rother
NHS Havering CCG	Havering
NHS Herefordshire CCG	Herefordshire, County of
NHS Herts Valleys CCG	Dacorum
	Hertsmere
	St Albans
	Three Rivers
	Watford
NHS Heywood, Middleton and Rochdale CCG	Rochdale
NHS High Weald Lewes Havens CCG	Lewes
	Wealden
NHS Hillingdon CCG	Hillingdon
NHS Horsham and Mid Sussex CCG	Horsham
	Mid Sussex
NHS Hounslow CCG	Hounslow
NHS Hull CCG	Kingston upon Hull, City of
NHS Ipswich and East Suffolk CCG	Babergh
	Ipswich
	Mid Suffolk
	St Edmundsbury
	Suffolk Coastal
NHS Isle of Wight CCG	Isle of Wight
NHS Islington CCG	Islington
NHS Kernow CCG	Cornwall
	Isles of Scilly
NHS Kingston CCG	Kingston upon Thames

Authority / organisation	Constituent areas
NHS Knowsley CCG	Knowsley
NHS Lambeth CCG	Lambeth
NHS Lancashire North CCG	Lancaster
	Wyre
NHS Leeds North CCG	Leeds
NHS Leeds South and East CCG	Leeds
NHS Leeds West CCG	Leeds
NHS Leicester City CCG	Leicester
NHS Lewisham CCG	Lewisham
NHS Lincolnshire East CCG	Boston
	East Lindsey
	South Holland
	West Lindsey
NHS Lincolnshire West CCG	Lincoln
	North Kesteven
	West Lindsey
NHS Liverpool CCG	Liverpool
NHS Luton CCG	Luton
NHS Mansfield and Ashfield CCG	Ashfield
	Mansfield
NHS Medway CCG	Medway
NHS Merton CCG	Merton
NHS Mid Essex CCG	Braintree
	Chelmsford
	Maldon
NHS Milton Keynes CCG	Aylesbury Vale
	Milton Keynes
NHS Nene CCG	Daventry
	East Northamptonshire
	Kettering
	Northampton
	South Northamptonshire
	Wellingborough
NHS Newark & Sherwood CCG	Gedling
	Newark and Sherwood
NHS Newbury and District CCG	West Berkshire
NHS Newcastle Gateshead CCG	Gateshead
	Newcastle upon Tyne
NHS Newham CCG	Newham
NHS North & West Reading CCG	Reading
	West Berkshire
NHS North Derbyshire CCG	Bolsover
	Chesterfield
	Derbyshire Dales
	High Peak
	North East Derbyshire
NHS North Durham CCG	County Durham
NHS North East Essex CCG	Colchester
	Tendring
NHS North East Hampshire and Farnham CCG	Hart
	Rushmoor

Authority / organisation	Constituent areas
	Waverley
NHS North East Lincolnshire CCG	North East Lincolnshire
NHS North Hampshire CCG	Basingstoke and Deane
	East Hampshire
	Hart
NHS North Kirklees CCG	Kirklees
NHS North Lincolnshire CCG	North Lincolnshire
NHS North Manchester CCG	Manchester
NHS North Norfolk CCG	Broadland
	North Norfolk
NHS North Somerset CCG	North Somerset
NHS North Staffordshire CCG	Newcastle-under-Lyme
	Staffordshire Moorlands
NHS North Tyneside CCG	North Tyneside
NHS North West Surrey CCG	Elmbridge
	Runnymede
	Spelthorne
	Surrey Heath
	Woking
NHS Northern, Eastern and Western Devon CCG	East Devon
	Exeter
	Mid Devon
	North Devon
	Plymouth
	South Hams
	Teignbridge
	Torridge
	West Devon
NHS Northumberland CCG	Northumberland
NHS Norwich CCG	Broadland
	Norwich
NHS Nottingham City CCG	Nottingham
NHS Nottingham North and East CCG	Ashfield
	Gedling
	Newark and Sherwood
NHS Nottingham West CCG	Broxtowe
NHS Oldham CCG	Oldham
NHS Oxfordshire CCG	Cherwell
	Oxford
	South Oxfordshire
	Vale of White Horse
	West Oxfordshire
NHS Portsmouth CCG	Portsmouth
NHS Redbridge CCG	Redbridge
NHS Redditch and Bromsgrove CCG	Bromsgrove
	Redditch
NHS Richmond CCG	Richmond upon Thames
NHS Rotherham CCG	Rotherham
NHS Rushcliffe CCG	Rushcliffe
NHS Salford CCG	Salford
NHS Sandwell and West Birmingham CCG	Birmingham

Authority / organisation	Constituent areas
	Sandwell
NHS Scarborough and Ryedale CCG	Ryedale
	Scarborough
NHS Sheffield CCG	Sheffield
NHS Shropshire CCG	Shropshire
NHS Slough CCG	Slough
NHS Solihull CCG	Solihull
NHS Somerset CCG	Mendip
	Sedgemoor
	South Somerset
	Taunton Deane
	West Somerset
NHS South Cheshire CCG	Cheshire East
NHS South Devon and Torbay CCG	South Hams
	Teignbridge
	Torbay
NHS South East Staffordshire and Seisdon Peninsula CCG	Lichfield
	South Staffordshire
	Tamworth
NHS South Eastern Hampshire CCG	East Hampshire
	Havant
	Winchester
NHS South Gloucestershire CCG	South Gloucestershire
NHS South Kent Coast CCG	Dover
	Shepway
NHS South Lincolnshire CCG	South Holland
	South Kesteven
NHS South Manchester CCG	Manchester
NHS South Norfolk CCG	Breckland
	South Norfolk
NHS South Reading CCG	Reading
NHS South Sefton CCG	Sefton
NHS South Tees CCG	Middlesbrough
	Redcar and Cleveland
NHS South Tyneside CCG	South Tyneside
NHS South Warwickshire CCG	Stratford-on-Avon
	Warwick
NHS South West Lincolnshire CCG	North Kesteven
	South Kesteven
NHS South Worcestershire CCG	Malvern Hills
	Worcester
	Wychavon
NHS Southampton CCG	Southampton
NHS Southend CCG	Southend-on-Sea
NHS Southern Derbyshire CCG	Amber Valley
	Derby
	Derbyshire Dales
	Erewash
	South Derbyshire
NHS Southport and Formby CCG	Sefton
NHS Southwark CCG	Southwark

Authority / organisation	Constituent areas
NHS St Helens CCG	St. Helens
NHS Stafford and Surrounds CCG	South Staffordshire
	Stafford
NHS Stockport CCG	Stockport
NHS Stoke on Trent CCG	Staffordshire Moorlands
	Stoke-on-Trent
NHS Sunderland CCG	Sunderland
NHS Surrey Downs CCG	Elmbridge
	Epsom and Ewell
	Mole Valley
	Reigate and Banstead
NHS Surrey Heath CCG	Guildford
	Surrey Heath
NHS Sutton CCG	Sutton
NHS Swale CCG	Swale
NHS Swindon CCG	Swindon
	Vale of White Horse
NHS Tameside and Glossop CCG	Tameside
	High Peak
NHS Telford and Wrekin CCG	Telford and Wrekin
NHS Thanet CCG	Thanet
NHS Thurrock CCG	Thurrock
NHS Tower Hamlets CCG	Tower Hamlets
NHS Trafford CCG	Trafford
NHS Vale of York CCG	East Riding of Yorkshire
	Hambleton
	Ryedale
	Selby
	York
NHS Vale Royal CCG	Cheshire West and Chester
NHS Wakefield CCG	Wakefield
NHS Walsall CCG	Walsall
NHS Waltham Forest CCG	Waltham Forest
NHS Wandsworth CCG	Wandsworth
NHS Warrington CCG	Warrington
NHS Warwickshire North CCG	North Warwickshire
	Nuneaton and Bedworth
NHS West Cheshire CCG	Cheshire West and Chester
NHS West Essex CCG	Epping Forest
	Harlow
	Uttlesford
NHS West Hampshire CCG	Basingstoke and Deane
	East Hampshire
	Eastleigh
	New Forest
	Test Valley
	Winchester
NHS West Kent CCG	Maidstone
	Sevenoaks
	Tonbridge and Malling
	Tunbridge Wells

Authority / organisation	Constituent areas
NHS West Lancashire CCG	West Lancashire
NHS West Leicestershire CCG	Blaby
	Charnwood
	Harborough
	Hinckley and Bosworth
	North West Leicestershire
NHS West London CCG	Kensington and Chelsea
	Westminster
NHS West Norfolk CCG	Breckland
	King's Lynn and West Norfolk
NHS West Suffolk CCG	Babergh
	Forest Heath
	Mid Suffolk
	St Edmundsbury
NHS Wigan Borough CCG	Wigan
NHS Wiltshire CCG	Wiltshire
NHS Windsor, Ascot and Maidenhead CCG	Runnymede
	Windsor and Maidenhead
NHS Wirral CCG	Wirral
NHS Wokingham CCG	Wokingham
NHS Wolverhampton CCG	Wolverhampton
NHS Wyre Forest CCG	Wyre Forest
Waste Authorities	
East London Waste Authority	Barking and Dagenham
	Havering
	Newham
	Redbridge
Greater Manchester Waste Disposal Authority	Bolton
	Bury
	Manchester
	Oldham
	Rochdale
	Salford
	Stockport
	Tameside
	Trafford
	Wigan
Merseyside Waste Disposal Authority	Halton
	Knowsley
	Liverpool
	Sefton
	St. Helens
	Wirral
North London Waste Authority	Barnet
	Camden
	Enfield
	Hackney
	Haringey
	Islington
	Waltham Forest
	Brent

Authority / organisation	Constituent areas
	Ealing
	Harrow
	Hillingdon
	Hounslow
	Richmond upon Thames
Western Riverside Waste Authority	Hammersmith and Fulham
	Kensington and Chelsea
	Lambeth
	Wandsworth
Police authorities - Wales	
Dyfed–Powys Police	Powys
	Ceredigion
	Pembrokeshire
	Carmarthenshire
Gwent Police	Caerphilly
	Blaenau Gwent
	Torfaen
	Monmouthshire
	Newport
North Wales Police	Isle of Anglesey
	Gwynedd
	Conwy
	Denbighshire
	Flintshire
	Wrexham
South Wales Police	Swansea
	Neath Port Talbot
	Bridgend
	Vale of Glamorgan
	Rhondda Cynon Taf
	Merthyr Tydfil
	Cardiff
Police authorities - England	
Avon Fire and Rescue Service	Bath and North East Somerset
	Bristol, City of
	North Somerset
	South Gloucestershire
Bedfordshire Fire and Rescue Service	Bedford
	Central Bedfordshire
	Luton
Buckinghamshire Fire and Rescue Service	Aylesbury Vale
	Chiltern
	Milton Keynes
	South Bucks
	Wycombe
Cambridgeshire Fire and Rescue Service	Cambridge
	East Cambridgeshire
	Fenland
	Huntingdonshire
	Peterborough
	South Cambridgeshire

Authority / organisation	Constituent areas
Cheshire Fire and Rescue Service	Cheshire East
	Cheshire West and Chester
	Halton
	Warrington
Cleveland Fire Brigade	Hartlepool
	Middlesbrough
	Redcar and Cleveland
	Stockton-on-Tees
Cornwall Fire and Rescue Service	Cornwall
County Durham and Darlington Fire and Rescue Service	County Durham
	Darlington
Cumbria Fire and Rescue Service	Allerdale
	Barrow-in-Furness
	Carlisle
	Copeland
	Eden
	South Lakeland
Derbyshire Fire and Rescue Service	Derby
	Amber Valley
	Bolsover
	Chesterfield
	Derbyshire Dales
	Erewash
	High Peak
	North East Derbyshire
	South Derbyshire
Devon and Somerset Fire and Rescue Service	East Devon
	Exeter
	Mid Devon
	North Devon
	South Hams
	Teignbridge
	Torridge
	West Devon
	Mendip
	Sedgemoor
	South Somerset
	Taunton Deane
	West Somerset
	Plymouth
	Torbay
Dorset Fire and Rescue Service	Christchurch
	East Dorset
	North Dorset
	Purbeck
	West Dorset
	Weymouth and Portland
	Bournemouth
	Poole
East Sussex Fire & Rescue Service	Brighton and Hove
	Eastbourne

Authority / organisation	Constituent areas
	Hastings
	Lewes
	Rother
	Wealden
Essex County Fire and Rescue Service	Basildon
	Braintree
	Brentwood
	Castle Point
	Chelmsford
	Colchester
	Epping Forest
	Harlow
	Maldon
	Rochford
	Tendring
	Uttlesford
	Southend-on-Sea
	Thurrock
Gloucestershire Fire and Rescue Service	Cheltenham
	Cotswold
	Forest of Dean
	Gloucester
	Stroud
	Tewkesbury
Greater Manchester Fire and Rescue Service	Bolton
	Bury
	Manchester
	Oldham
	Rochdale
	Salford
	Stockport
	Tameside
	Trafford
	Wigan
Hampshire Fire and Rescue Service	Basingstoke and Deane
	East Hampshire
	Eastleigh
	Fareham
	Gosport
	Hart
	Havant
	New Forest
	Rushmoor
	Test Valley
	Winchester
	Portsmouth
	Southampton
Hereford and Worcester Fire and Rescue Service	Bromsgrove
	Herefordshire, County of
	Malvern Hills
	Redditch

Authority / organisation	Constituent areas
	Worcester
	Wychavon
	Wyre Forest
Hertfordshire Fire and Rescue Service	Broxbourne
	Dacorum
	East Hertfordshire
	Hertsmere
	North Hertfordshire
	St Albans
	Stevenage
	Three Rivers
	Watford
	Welwyn Hatfield
Humberside Fire and Rescue Service	East Riding of Yorkshire
	Kingston upon Hull, City of
	North East Lincolnshire
	North Lincolnshire
Isle of Wight Fire and Rescue Service	Isle of Wight
Isles of Scilly Fire and Rescue Service	Isles of Scilly
Kent Fire and Rescue Service	Ashford
	Canterbury
	Dartford
	Dover
	Gravesham
	Maidstone
	Medway
	Sevenoaks
	Shepway
	Swale
	Thanet
	Tonbridge and Malling
	Tunbridge Wells
Lancashire Fire and Rescue Service	Burnley
	Chorley
	Fylde
	Hyndburn
	Lancaster
	Pendle
	Preston
	Ribble Valley
	Rossendale
	South Ribble
	West Lancashire
	Wyre
	Blackburn with Darwen
	Blackpool
Leicestershire and Rutland Fire and Rescue Service	Blaby
	Charnwood
	Harborough
	Hinckley and Bosworth
	Leicester

Authority / organisation	Constituent areas
	Melton
	North West Leicestershire
	Oadby and Wigston
	Rutland
Lincolnshire Fire and Rescue Service	Boston
	East Lindsey
	Lincoln
	North Kesteven
	South Holland
	South Kesteven
	West Lindsey
London Fire Brigade	City of London
	Barking and Dagenham
	Barnet
	Bexley
	Brent
	Bromley
	Camden
	Croydon
	Ealing
	Enfield
	Greenwich
	Hackney
	Hammersmith and Fulham
	Haringey
	Harrow
	Havering
	Hillingdon
	Hounslow
	Islington
	Kensington and Chelsea
	Kingston upon Thames
	Lambeth
	Lewisham
	Merton
	Newham
	Redbridge
	Richmond upon Thames
	Southwark
	Sutton
	Tower Hamlets
	Waltham Forest
	Wandsworth
	Westminster
Merseyside Fire and Rescue Service	Knowsley
	Liverpool
	Sefton
	St. Helens
	Wirral
Norfolk Fire and Rescue Service	Breckland
	Broadland

Authority / organisation	Constituent areas
	Great Yarmouth
	King's Lynn and West Norfolk
	North Norfolk
	Norwich
	South Norfolk
North Yorkshire Fire and Rescue Service	Craven
	Hambleton
	Harrogate
	Richmondshire
	Ryedale
	Scarborough
	Selby
	York
Northamptonshire Fire and Rescue Service	Corby
	Daventry
	East Northamptonshire
	Kettering
	Northampton
	South Northamptonshire
	Wellingborough
Northumberland Fire and Rescue Service	Northumberland
Nottinghamshire Fire and Rescue Service	Ashfield
	Bassetlaw
	Broxtowe
	Gedling
	Mansfield
	Newark and Sherwood
	Nottingham
	Rushcliffe
Oxfordshire Fire and Rescue Service	Cherwell
	Oxford
	South Oxfordshire
	Vale of White Horse
	West Oxfordshire
Royal Berkshire Fire and Rescue Service	Bracknell Forest
	Reading
	Slough
	West Berkshire
	Windsor and Maidenhead
	Wokingham
Shropshire Fire and Rescue Service	Shropshire
	Telford and Wrekin
South Yorkshire Fire and Rescue	Barnsley
	Doncaster
	Rotherham
	Sheffield
Staffordshire Fire and Rescue Service	Cannock Chase
	East Staffordshire
	Lichfield
	Newcastle-under-Lyme
	South Staffordshire

Authority / organisation	Constituent areas
	Stafford
	Staffordshire Moorlands
	Stoke-on-Trent
	Tamworth
Suffolk Fire and Rescue Service	Babergh
	Forest Heath
	Ipswich
	Mid Suffolk
	St Edmundsbury
	Suffolk Coastal
	Waveney
Surrey Fire and Rescue Service	Elmbridge
	Epsom and Ewell
	Guildford
	Mole Valley
	Reigate and Banstead
	Runnymede
	Spelthorne
	Surrey Heath
	Tandridge
	Waverley
	Woking
Tyne and Wear Fire and Rescue Service	Gateshead
	Newcastle upon Tyne
	North Tyneside
	South Tyneside
	Sunderland
Warwickshire Fire and Rescue Service	North Warwickshire
	Nuneaton and Bedworth
	Rugby
	Stratford-on-Avon
	Warwick
West Midlands Fire Service	Birmingham
	Coventry
	Dudley
	Sandwell
	Solihull
	Walsall
	Wolverhampton
West Sussex Fire and Rescue Service	Adur
	Arun
	Chichester
	Crawley
	Horsham
	Mid Sussex
	Worthing
West Yorkshire Fire and Rescue Service	Bradford
	Calderdale
	Kirklees
	Leeds
	Wakefield

Authority / organisation	Constituent areas
Wiltshire Fire and Rescue Service	Swindon
	Wiltshire
North Wales Fire and Rescue Service	Isle of Anglesey
	Gwynedd
	Conwy
	Denbighshire
	Flintshire
	Wrexham
Mid and West Wales Fire and Rescue Service	Powys
	Ceredigion
	Pembrokeshire
	Carmarthenshire
	Swansea
	Neath Port Talbot
South Wales Fire and Rescue Service	Bridgend
	Vale of Glamorgan
	Rhondda Cynon Taf
	Merthyr Tydfil
	Caerphilly
	Blaenau Gwent
	Torfaen
	Monmouthshire
	Newport
	Cardiff
Combined Authority / Greater London Authority	
Greater London Authority	Barking and Dagenham
	Barnet
	Bexley
	Brent
	Bromley
	Camden
	City of London
	Croydon
	Ealing
	Enfield
	Greenwich
	Hackney
	Hammersmith and Fulham
	Haringey
	Harrow
	Havering
	Hillingdon
	Hounslow
	Islington
	Kensington and Chelsea
	Kingston upon Thames
	Lambeth
	Lewisham
	Merton
	Newham
	Redbridge

Authority / organisation	Constituent areas
	Richmond upon Thames
	Southwark
	Sutton
	Tower Hamlets
	Waltham Forest
	Wandsworth
	Westminster
Greater Manchester Combined Authority	Bolton
	Bury
	Manchester
	Oldham
	Rochdale
	Salford
	Stockport
	Tameside
	Trafford
	Wigan
Liverpool City Region Combined Authority	Halton
	Knowsley
	Liverpool
	Sefton
	St. Helens
	Wirral
North East Combined Authority	County Durham
	Gateshead
	Newcastle upon Tyne
	North Tyneside
	Northumberland
	South Tyneside
	Sunderland
Sheffield City Region Combined Authority	Barnsley
	Doncaster
	Rotherham
	Sheffield
Tees Valley Combined Authority	Darlington
	Hartlepool
	Middlesbrough
	Redcar and Cleveland
	Stockton-on-Tees
West Midlands Combined Authority	Birmingham
	Coventry
	Dudley
	Sandwell
	Solihull
	Walsall
	Wolverhampton
West Yorkshire Combined Authority	Bradford
	Calderdale
	Kirklees
	Leeds
	Wakefield

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