

Liverpool in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

Liverpool: your area

£2,674

Band D council tax, 2026-27
+£127 (+5.0%) vs 2025-26
As of 6 April 2026

£8.2m

Parking surplus, 2025-26
As of 6 April 2025

17.9%

Household waste recycled,
2024-25

Council tax in Liverpool

£2,674

Band D a year, 2026-27
+£127 (+5.0%) vs 2025-26
As of 6 April 2026

£1,782

Band A, the lowest
As of 6 April 2026

+£263

Band D against the England
average of £2,411
Above average
As of 6 April 2026

Where your council tax goes in Liverpool

£2,673.59

Band D bill, 2026-27
As of 6 April 2026

£2,211.43

Goes to Liverpool itself (83%)
As of 6 April 2026

£810.70

Largest line: adult social care
As of 17 September 2026

Parking income in Liverpool

£8.17m

Parking surplus
+£2.72m (+50.0%) vs 2024-25
2025-26

£21.12m

Parking income
+£5.01m (+31.1%) vs 2024-25
2025-26

£12.95m

Spending on parking
+£2.29m (+21.5%) vs 2024-25
2025-26

Liverpool: spending over £500

£850.2m

Paid in payments of £500 or more,
latest year

172,871

Payments

3,070

Suppliers

Liverpool: senior pay and councillor allowances

£241,241

Chief Executive, 2025-26

50

Staff paid £100,000 or more,
2025-26

£1,620,000

Members' allowances, 2025-26

Liverpool: your area

[Your area · Last updated 28 September 2026 · https://whereyourmoneygoes.co.uk/your-area/liverpool/](https://whereyourmoneygoes.co.uk/your-area/liverpool/)

Liverpool sets a Band D council tax of **£2,674** for 2026-27, 13 of 296 councils in England from the highest. Police: Merseyside. Fire and rescue: Merseyside. Health: NHS Cheshire and Merseyside Integrated Care Board. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

Key figures

£2,674

Band D council tax, 2026-27
+£127 (+5.0%) vs 2025-26
As of 6 April 2026

£8.2m

Parking surplus, 2025-26
As of 6 April 2025

17.9%

Household waste recycled,
2024-25

11%

A roads where maintenance
should be considered, 2024-25

13%

Reserves as a share of spending,
2025-26

What is the council tax in Liverpool?

Band D is **£2,674** a year for 2026-27, and Band A, the lowest, **£1,782**. That is £263 above the England average of £2,411, 13 of 296 in England from the highest.

Of a Band D bill, **£2,254** goes to Liverpool.

[Every band, who gets the money and how Liverpool compares](#)

[Where your council tax goes: from your bill to each service](#)

[Every payment over £500 that Liverpool publishes](#)

[Liverpool: senior pay and councillors' allowances](#)

How does the council compare?

- Council tax rise this year 5.0% Higher than the England figure of 4.9%
- Council tax per head £647 Lower than the England figure of £796
- Ombudsman uphold rate 83% (19 of 23) Lower than the England figure of 86%
- Reserves as a share of net spending 13% Lower than the England figure of 50%
- Borrowing per home £3,943 Higher than the England figure of £3,474
- Accounts, 2024-25 Delivered by backstop 92% of bodies had an opinion delivered by the backstop date
- Ofsted, children's services Inadequate 73% of English councils are good or outstanding
- CQC, adult social care Good 62% of assessed councils are good or outstanding
- A roads needing maintenance considered 11% Higher than the England figure of 5%
- Recycling rate 17.9% Lower than the England figure of 42.0%
- Major planning decisions on time 86.0% Lower than the England figure of 91.0%

Each figure is set against the figure for England as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

[The full report card: complaints, finances, audit, pay and services](#)

Roads, bins and planning

Roads, recycling and planning in Liverpool

Measure	Figure	Period
A roads where maintenance should be considered	11%	2024-25
B and C roads where maintenance should be considered	17%	2024-25
Unclassified roads where maintenance should be considered	21%	2024-25
Household waste reused, recycled or composted	17.9%	2024-25
Major planning decisions made on time	86.0%	24 months to end of June 2026

Road condition is from the Department for Transport; each figure is compared with England as a whole in the [report card](#).

What does the council make from parking?

Parking income and surplus for Liverpool

Authority	Year	Income	Surplus
Liverpool	2025-26	£21.1m	£8.2m

What the law lets a council spend a parking surplus on is on [parking fines and council parking income](#).

Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, [find any MP by name or constituency](#), or see every constituency and its MP on [the MP map](#).

How much crime is recorded here?

In the 12 months to June 2026, police recorded **123.5 crimes per 1,000 residents** in Liverpool, excluding anti-social behaviour, against 82.4 across England.

[Liverpool on the crime map, down to streets of a few hundred homes](#)

Your police precept

A Band D home in Liverpool pays **£293.97** police precept in 2026-27. It funds **Merseyside**, which has £509m in all for 2026-27. The precept is set once for the whole force area and spent across the whole force area, so the crime figures above for Liverpool are not what its precept bought.

[Merseyside: funding, precept and results for the whole force](#)

Who runs police, fire, health and ambulances here?

The bodies that serve Liverpool, and their latest money

Service	Body	Latest	Per resident
Police	Merseyside	£509m (2026-27)	£344
Fire and rescue	Merseyside Fire and Rescue Service	£64m (2025-26)	£43.22
Ambulance	North West Ambulance Service NHS Trust	£553m (2024-25)	£71.67
NHS	NHS Cheshire and Merseyside Integrated Care Board	£9.1bn (2028-29)	£3,463
Roads	Liverpool	£16m (2025-26)	£31.70
Schools	Liverpool	£473m (2026-27)	£932
Council spending	Liverpool	£1.4bn (2025-26)	£2,663
Social care	Liverpool	£384m (2024-25)	£756
Housing	Liverpool	£62m (2025-26)	£121
Waste and recycling	Liverpool	not published	—

Each body serves a wider area than Liverpool, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; [public services near you](#) looks them up for any postcode. Water is not covered yet: see [Discover Water](#).

Which bodies cover Liverpool: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0); where an area is split between integrated care boards, the one covering most residents is named.

How does Liverpool look against other councils?

See Liverpool on [the council map](#), alongside every other council on council tax, complaints, reserves, audit and inspections, or [browse every council](#).

Common questions

- How much is council tax in Liverpool? Band D is £2,674 a year for 2026-27. [Every band](#).
- Which police force covers Liverpool? Merseyside police force area. Fire and rescue: Merseyside.

Council tax in Liverpool

[Your area](#) · Last updated 28 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/liverpool/>

Council tax in Liverpool for 2026-27 is **£2,674 a year for a Band D home**, £1,782 for Band A and £5,347 for the top band. That is £263 above the England average of £2,411. It ranks 13 of 296 billing areas in England. Figures are the council's own set rates.

Key figures

£2,674

Band D a year, 2026-27
+£127 (+5.0%) vs 2025-26
As of 6 April 2026

£1,782

Band A, the lowest
As of 6 April 2026

+£263

Band D against the England
average of £2,411
Above average
As of 6 April 2026

13 of 296

Rank in England, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Liverpool, bands A to H

Band	A year	A month
Band A	£1,782.39	£148.53
Band B	£2,079.46	£173.29
Band C	£2,376.52	£198.04
Band D	£2,673.59	£222.80
Band E	£3,267.72	£272.31
Band F	£3,861.85	£321.82
Band G	£4,455.98	£371.33
Band H	£5,347.18	£445.60

Who gets the money?

Band D bill in Liverpool by receiving body

Who receives it	Band D	Share
Liverpool	£2,254	84%
Other precepting bodies	£419	16%

Each body sets its own precept and the council simply collects them together. The council that sends the bill keeps only its own share.

[Where your council tax goes: from your bill to each service](#)

How does it compare?

Band D here is **£263 above** the England average, 13 of 296 councils from the highest.

Liverpool among the England councils nearest it, Band D 2026-27

Rother	£2,701
Newark and Sherwood	£2,682
Oxford	£2,678
Hastings	£2,677
Liverpool (Liverpool)	£2,674
Mid Devon	£2,656
Eastbourne	£2,654
Bassetlaw	£2,645
Rushcliffe	£2,643

Ranked highest first. Every council is in the full table.

How does Liverpool compare? The report card

Official figures on complaints, finances, audit, pay and services for Liverpool, each from the body that published it and set against the figure for England. See every council on the [council map](#).

- Council tax rise this year 5.0% Higher than the England figure of 4.9%
- Council tax per head £647 Lower than the England figure of £796
- Ombudsman uphold rate 83% (19 of 23) Lower than the England figure of 86%
- Reserves as a share of net spending 13% Lower than the England figure of 50%
- Borrowing per home £3,943 Higher than the England figure of £3,474
- Accounts, 2024-25 Delivered by backstop 92% of bodies had an opinion delivered by the backstop date
- Ofsted, children's services Inadequate 73% of English councils are good or outstanding
- CQC, adult social care Good 62% of assessed councils are good or outstanding
- A roads needing maintenance considered 11% Higher than the England figure of 5%
- Recycling rate 17.9% Lower than the England figure of 42.0%
- Major planning decisions on time 86.0% Lower than the England figure of 91.0%

Each figure is set against the figure for England as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

What do complaints to the ombudsman show?

Local Government and Social Care Ombudsman: Liverpool, 2025-26

Measure	Liverpool	For comparison
Complaints and enquiries received	241	—
Complaints and enquiries decided	182	165 in 2024-25
Detailed investigations	23	—
Upheld	19	—
Uphold rate	83%	86% for every body the Ombudsman covers; 83% for similar councils
Upheld cases where the council had already offered a satisfactory remedy	26%	13% for every body the Ombudsman covers
Ombudsman's recommendations the council complied with	100%	99.9% for every body the Ombudsman covers
Uphold rate in 2024-25	79%	—

An uphold rate depends on how many complaints reach a detailed investigation. With few investigations, one decision moves it a long way.

Source: [Local Government and Social Care Ombudsman, Annual review of local government complaints](#), 2025-26.

This council is not in the Housing Ombudsman's landlord tables for 2025-26, which list landlords with five or more findings. Most councils without their own homes are not.

How healthy are its finances?

Reserves, spending and borrowing: Liverpool

Measure	Liverpool	For comparison
Net revenue spending, 2025-26	£638.4m	—
Reserves at the end of 2025-26	£83.4m	—
Reserves as a share of net spending	13%	50% for England; 13% in 2024-25
Outstanding borrowing at 30 June 2026	£955.7m	—
Borrowing per home on the valuation list	£3,943	£3,474 across English billing authorities

Earmarked and unallocated revenue reserves at the end of the year, excluding schools and public health, as a share of net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: [Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: revenue outturn time series](#), 2025-26; [Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table](#), 30 June 2026; [Ministry of Housing, Communities and Local Government, Council Taxbase statistics](#), 2025.

What have the auditors said?

Audit of the accounts: Liverpool

Accounts year	Status recorded by PSAA	Opinion signed
2024-25	Delivered by backstop	20 February 2026
2023-24	Delivered by backstop	14 February 2025

“Delivered by backstop” means the auditor gave an opinion by the statutory backstop date. Many opinions given that way were disclaimed or qualified because the deadline cut the audit short; PSAA publishes which type of opinion each council received only as national totals, so it is not shown here. Auditors’ value-for-money findings are in each auditor’s annual report on the council’s website.

Source: [Public Sector Audit Appointments, Monthly audit opinion data](#), 2024-25.

What are senior staff and councillors paid?

Pay and allowances: Liverpool, from the statement of accounts

Measure	2025-26	2024-25
Employees paid £50,000 or more	1,864	1,380
Councillors’ allowances	£1,620,000	£1,191,000

The count is up 484 on the year before. Note 6.30: employees whose remuneration was £50,000 or more, 'excluding those classified as senior employees who are subject to separate disclosure requirements'; remuneration includes termination payments and excludes employer pension contributions. Split into Schools and Other; counts are the Total column (1,864 in 2025/26; 1,380 in 2024/25). 'Staff within voluntary aided schools are not included'. The accounts describe the allowances figure as “Basic Allowances 1,180 (2024/25 896); Special Responsibility Allowances 405 (260); Travel and Subsistence Expenses 7 (5); subtotal 1,592 (1,161); Allowances for members serving on Liverpool City Region Transport Committee 28 (30); Total 1,620 (1,191) £'000”. These are draft accounts and may change at audit. Thresholds are not adjusted for inflation, so more staff cross them each year as pay rises.

Source: [Liverpool, Statement of Accounts 2025/26 Unaudited Draft Accounts Authorised 30 June 2026](#), PDF page 108 (printed page 107). Checked 24 September 2026.

How are its services rated?

Service ratings and performance: Liverpool

Measure	Liverpool	For comparison
Children's services, Ofsted overall effectiveness	Inadequate	25 May 2023. 73% of English councils judged good or outstanding
Adult social care, CQC assessment	Good	24 September 2025. 62% of assessed councils rated good or outstanding
A roads where maintenance should be considered, 2024-25	11%	5% in England
B and C roads where maintenance should be considered, 2024-25	17%	7% in England
Unclassified roads where maintenance should be considered, 2024-25	21%	17% in England
Household waste sent for reuse, recycling or composting, 2024-25	17.9%	42.0% for England
Major planning decisions on time, 24 months to end of June 2026	86.0%	91.0% for England
Non-major planning decisions on time, 24 months to end of June 2026	90.7%	90.7% for England

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of decisions made within the statutory time (13 weeks for major, 8 for non-major) or an agreed extension, over 24 months. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: [Ofsted, Children's social care: local authority inspection outcomes](#), as at 31 March 2026; [Care Quality Commission, Local authority assessments](#), latest assessment; [Department for Transport, Road condition statistics: data tables \(RDC\)](#), 2024-25; [Department for Environment, Food and Rural Affairs, Local authority collected waste management: annual results](#), 2024-25; [Ministry of Housing, Communities and Local Government, Live tables on planning application statistics \(P151, P153\)](#), 24 months to end of June 2026.

What has happened recently?

Decisions and publications by official bodies about Liverpool, newest first. Each links to the body that made or published it. News reports are not included.

- 1 April 2026 Council tax [Council tax for 2026-27: Band D £2,674, up 5.0% on the year before](#) Ministry of Housing, Communities and Local Government
- 20 February 2026 Audit [Auditor's opinion on the 2024-25 accounts signed](#) PSAA records the status as "Delivered by backstop"; auditor Grant Thornton UK LLP. Public Sector Audit Appointments
- 8 May 2024 Intervention report [Commissioners' fifth report](#) Ministry of Housing, Communities and Local Government
- 8 May 2024 Intervention report [Ministerial response to Commissioners' fifth report](#) Ministry of Housing, Communities and Local Government
- 7 March 2024 Statutory intervention [Directions made under the Local Government Act 1999 \(7 March 2024\)](#) Ministry of Housing, Communities and Local Government
- 13 December 2023 Intervention report [Commissioners' fourth report](#) Ministry of Housing, Communities and Local Government
- 13 December 2023 Intervention report [Ministerial response to Commissioners' fourth report](#) Ministry of Housing, Communities and Local Government
- 4 May 2023 Election [Local election: 85 seats won](#) Labour Party 53, Liberal Democrats 15, Labour and Co-operative Party 8, Green Party 3, Liverpool Community Independents 3, The Liberal Party 3 Democracy Club
- 8 March 2023 Intervention report [Commissioners' third report](#) Ministry of Housing, Communities and Local Government
- 31 January 2023 Ombudsman [Ombudsman report: upheld, homelessness](#) Local Government and Social Care Ombudsman public interest report, case 22-003-417. Local Government and Social Care Ombudsman
- 19 August 2022 Intervention report [Commissioners' second report](#) Ministry of Housing, Communities and Local Government

12. 20 June 2022 Ombudsman [Ombudsman report: upheld, special educational needs](#) Local Government and Social Care Ombudsman public interest report, case 21-000-374. Local Government and Social Care Ombudsman
13. 4 May 2022 Intervention report [extension for Commissioners' second report](#) Ministry of Housing, Communities and Local Government
14. 25 November 2021 Intervention report [Commissioners' first report](#) Ministry of Housing, Communities and Local Government
15. 10 June 2021 Statutory intervention [Directions made under the Local Government Act 1999 \(10 June 2021\)](#) · Ministry of Housing, Communities and Local Government
16. 24 March 2021 Intervention report [Best Value inspection report](#) Ministry of Housing, Communities and Local Government

Does the council think something here is wrong?

If you represent Liverpool and think a figure here is wrong, out of date or unfairly presented, email hello@whereyourmoneygoes.co.uk with this page's address and the source you would point to. Every correction is logged, with its date, on the [corrections page](#).

How much of the council's spending does this cover?

Council tax paid for 12.3% of the money Liverpool had to spend in 2025-26. The rest came from government grants (46.3%), business rates (18.2%) and fees, charges and other income (23.3%). That is why a grant cut can raise your bill even when the council has not changed what it does. [See where it goes](#).

Where can I find out more?

[What council tax is and why it works this way](#), including why the bands are still based on 1991 property values in England and Scotland, and [how every area compares](#), everything else on [Liverpool: parking, roads, your MP and local services](#), and [Liverpool on the council map](#).

Common questions

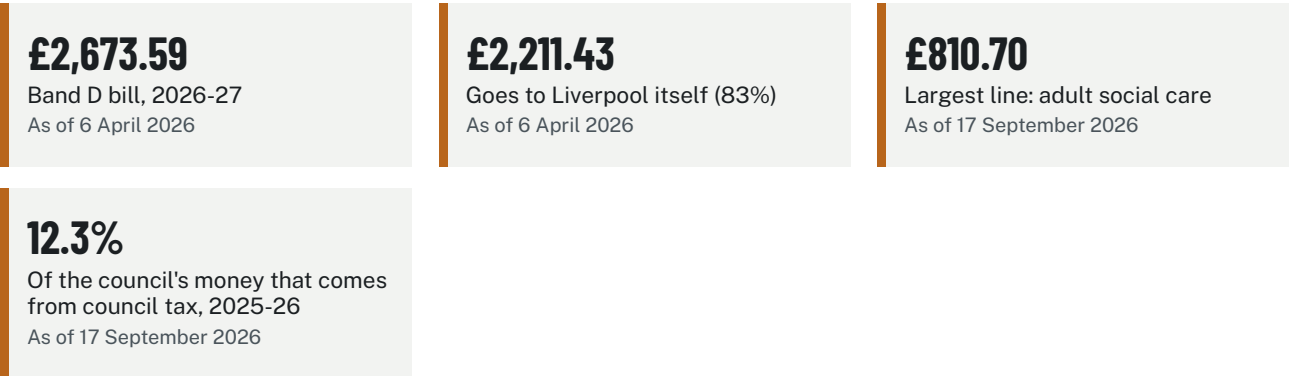
- How much is council tax in Liverpool? Band D is £2,674 a year for 2026-27. Band A is £1,782 and the top band £5,347.
- Is council tax in Liverpool higher than average? Yes. Band D here is £263 above the England average of £2,411.

Where your council tax goes in Liverpool

Your area · Last updated 28 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/liverpool/where-it-goes/>

A Band D council tax bill in Liverpool is **£2,673.59** for 2026-27, split between Liverpool £2,211.43, Liverpool: adult social care precept, this year's increase £42.94, Merseyside Police and Crime Commissioner and Chief Constable £293.97, Merseyside Fire and Rescue Authority £101.25, The Liverpool City Region Combined Authority £24.00. Shared out in proportion to what each body spends, the largest single line is adult social care at Liverpool: **£810.70** of the bill. Council tax pays for 12% of the council's own spending; the rest is government grant, business rates and fees.

Key figures



Who gets your bill

Figures are for a Band D home. Bands A to H pay a fixed fraction of this, set in law.

And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

Parks, street cleaning and roads here

What Liverpool spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Liverpool, 2025-26

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£3.7m	£7.37	£13	—	up 69.7% on 2024-25
Street cleaning	£19.4m	£38	£14	£21,814 (similar: £7,079)	up 17.8% on 2024-25
Road and bridge maintenance	£8.9m	£18	£16	£10,001 (similar: £8,663)	up 14.6% on 2024-25
Environmental, safety and routine maintenance	£5.4m	£11	£12	£6,112 (similar: £6,059)	up 16.2% on 2024-25
Structural maintenance (resurfacing, bridges)	£3.5m	£6.82	£1.27	£3,889 (similar: £514)	up 12.2% on 2024-25
Winter service (gritting)	£480k	£0.95	£3.06	£539 (similar: £1,282)	down 20.9% on 2024-25
Street lighting (including energy)	£6.7m	£13	£10	£7,552 (similar: £4,914)	up 15.9% on 2024-25

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on [what council tax does and doesn't pay for](#).

What it adds up to

Liverpool: net spending per resident by service, 2025-26, against the median for metropolitan borough councils

Service	Per resident	Median
Education	£1,154	£869
Adult social care	£608	£480
Children's social care	£385	£337
Housing (not council homes)	£121	£39
Public health	£114	£88
Environment and regulation	£90	£93
Parks, leisure, libraries and culture	£83	£49
Planning and development	£46	£28
Running the council	£40	£60
Roads and transport	£20	£29
Other services	£0.27	£0.52

- Liverpool spent **33.6%** of its gross service spending on its own staff in 2025-26 (median for metropolitan borough councils: 34.4%); the rest went on suppliers, contractors, grants, benefits and other running costs.
- Its published payments of £500 or more came to **£850.2m** between 2025-07 and 2026-06. These include capital and council housing spending, so they are not a share of the figures above.
- Payments we classify as consultancy and agency staff came to **8.6%** of its staff costs (median among the 3 other metropolitan borough councils whose £500 data is read: 9.6%). The two come from different sources and periods, so this is a guide to scale, not an exact share.

What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

Sources

- Ministry of Housing, Communities and Local Government, [Council Tax levels set by local authorities in England: Table 10, local authority level data](#), published 25 March 2026. Open Government Licence v3.0.
- Ministry of Housing, Communities and Local Government, [Local authority revenue expenditure and financing: Revenue Outturn multi-year data set](#), published 17 September 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the [methodology page](#). The dataset is on the [data page](#). See also [council tax in Liverpool](#) and [everything else about Liverpool](#).

Common questions

- **What does council tax pay for in Liverpool?** A Band D bill of £2,673.59 is split between Liverpool, Liverpool: adult social care precept, this year's increase, Merseyside Police and Crime Commissioner and Chief Constable, Merseyside Fire and Rescue Authority, The Liverpool City Region Combined Authority. In proportion to spending, the largest line is adult social care, £810.70.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

Parking income in Liverpool

Your area · Last updated 28 September 2026 · <https://whereyourmoneygoes.co.uk/parking/liverpool/>

In 2025–26 Liverpool took **£21.1m** in parking income and spent £12.9m, a **surplus of £8.2m** against £5.5m in 2024–25 (+50%), the 41st largest of 290 councils in England. Penalty charges brought in £5.3m. Figures are from the council's own return to the Ministry of Housing, Communities and Local Government.

Key figures

£8.17m

Parking surplus
+£2.72m (+50.0%) vs 2024–25
2025–26

£21.12m

Parking income
+£5.01m (+31.1%) vs 2024–25
2025–26

£12.95m

Spending on parking
+£2.29m (+21.5%) vs 2024–25
2025–26

£5.29m

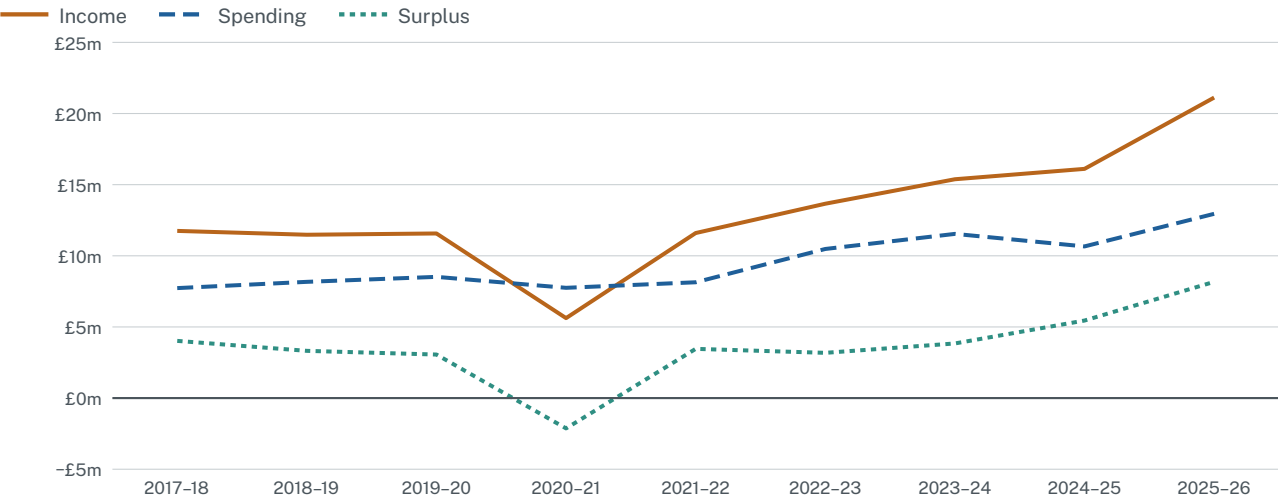
Penalty charge income
+£0.81m (+18.0%) vs 2024–25
2025–26

41 of 290

Rank in England, largest surplus
first
2025–26

How much has Liverpool made from parking each year?

Liverpool: parking income, spending and surplus, £ million



Liverpool: parking income, spending and surplus, £ million. Income: £11.75m in 2017–18, £21.12m in 2025–26. Spending: £7.73m in 2017–18, £12.95m in 2025–26. Surplus: £4.02m in 2017–18, £8.17m in 2025–26.

Liverpool: on-street and car park accounts

Year	On-street income	On-street spending	Car park income	Car park spending	Penalty income
2017-18	£7.40m	£4.68m	£4.35m	£3.05m	£2.61m
2018-19	£7.51m	£5.17m	£3.98m	£2.99m	£2.81m
2019-20	£7.67m	£5.63m	£3.90m	£2.89m	£3.34m
2020-21	£3.89m	£4.93m	£1.73m	£2.82m	£1.52m
2021-22	£6.68m	£4.99m	£4.92m	£3.15m	£2.78m
2022-23	£7.64m	£5.41m	£6.02m	£5.07m	£3.56m
2023-24	£8.55m	£6.16m	£6.83m	£5.38m	£4.53m
2024-25	£8.68m	£5.72m	£7.44m	£4.94m	£4.48m
2025-26	£11.52m	£8.17m	£9.60m	£4.78m	£5.29m

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Liverpool is recorded as: Met District.

What can Liverpool spend a surplus on?**On-street parking charges and all council parking penalty charges (England and Wales)**

Ring-fenced by law a ring-fenced parking account. A surplus may only be spent on parking, public transport, highway and environmental improvements and similar purposes; a deficit is made good from the general fund.

[Road Traffic Regulation Act 1984, s55, as applied in England by SI 2022/71, regs 25 and 27](#)

Council car park (off-street) tariffs

Kept by the body that collects it the council's general fund. Section 55 covers on-street parking and enforcement income, not car park fees. Not verified

[Road Traffic Regulation Act 1984, s55\(1\), and DfT statutory guidance on civil parking enforcement](#)

How does Liverpool compare with other councils?**Liverpool among the England councils nearest it, parking surplus 2025-26**

Bath & North East Somerset UA	£9.19m
Bromley	£8.87m
Lewisham	£8.78m
Kingston Upon Thames	£8.37m
Liverpool (Liverpool)	£8.17m
Leeds	£7.85m
Southend-on-Sea UA	£7.53m
Somerset	£7.25m
Guildford	£7.02m

Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

[Every council's parking surplus](#), penalty charge levels and the national trend.

Liverpool: spending over £500

Your area · Last updated 28 September 2026 · <https://whereyourmoneygoes.co.uk/councils/spending-over-500/liverpool/>

Liverpool published **172,871** payments of £500 or more between July 2025 and June 2026, worth **£850.2m** in all, to 3,070 suppliers. The largest total went to LIVERPOOL CITY REGION COMBINED AUTH: £36.9m across 25 payments. These are the council's own published records; the gaps in them are listed below.

Key figures

£850.2m

Paid in payments of £500 or more, latest year

172,871

Payments

3,070

Suppliers

12 of 12

Months with payments published

What the council published

1. Julpublished
2. Augpublished
3. Septpublished
4. Octpublished
5. Novpublished
6. Decpublished
7. Janpublished
8. Febpublished
9. Marpublished
10. Aprpublished
11. Maypublished
12. Junpublished

Gaps and problems in the data, as published:

- 9.0% of payments (£32,049,986) have the supplier name withheld or redacted by the council, usually because the payee is an individual.
- 5158 credits and refunds (negative amounts, £27,973,222 in all) are included, so totals are net.

Top 50 suppliers by value

Liverpool: the 50 suppliers paid most, July 2025 to June 2026

Supplier	Paid	Payments
LIVERPOOL CITY REGION COMBINED AUTH	£36,932,934	25
Names withheld by the council	£32,049,986	15,483
MERSEYSIDE WASTE DISPOSAL AUTHORITY	£26,125,952	9
MATRIX SCM LTD	£20,910,768	19,106
LIVERPOOL STREETSCENE SERVICES LIM	£17,867,588	177
LIVERPOOL SCHOOLS SERVICES LTD VARI	£17,497,760	138
LIVERPOOL WATERS FINANCE LTD	£16,204,778	8

Supplier	Paid	Payments
MERSEY CARE NHS FOUNDATION TRUST	£15,887,142	34
PERK UK LIMITED (CLICK TRAVEL)	£15,344,537	8,924
TRAVEL.CLOUD t/a CLICK TRAVEL LTD	£13,643,688	7,323
AUTISM INITIATIVES	£13,321,589	5,734
DOWHIGH LTD	£12,010,577	66
COMMUNITY INTEGRATED CARE	£11,872,137	3,108
CHANGE GROW LIVE SERVICES LTD	£11,615,013	20
PUBLIC WORKS LOAN BOARD	£10,857,681	9
HUYTON ASPHALT LTD	£10,300,244	43
EDF ENERGY CUSTOMERS LIMITED	£8,940,267	95
ACCOMPLISH GROUP LTD - BIRMINGHAM	£8,710,426	2,518
INSPIRE PARTNERSHIP GP LTD	£7,537,724	12
LIVERPOOL YMCA (SP)	£7,137,735	15
LIVERPOOL UNIVERSITY HOSPITALS NHS	£7,006,472	66
BROTHERS OF CHARITY SERVICES MERSEY	£6,277,515	2,612
ALTERNATIVE FUTURES GROUP	£6,182,346	1,003
GLENELG SUPPORT LIMITED	£5,982,146	1,648
NHS CHESHIRE AND MERSEYSIDE ICB	£5,370,753	31
EDUCATION SOLUTIONS SPEKE LIMITED	£5,125,947	25
A1 TAXIS (FIRMDIAL LTD/RAREHIRE LTD)	£5,117,094	21
COMPUTER CAB (LIVERPOOL) LTD	£5,072,120	115
HC ONE LTD	£4,811,436	1,485
LIVERPOOL BID COMPANY	£4,248,595	28
PHOENIX SOFTWARE LTD	£3,981,492	66
ADVANIA CARE HOMES	£3,875,691	1,254
BEDSPACE RESOURCE LTD	£3,820,621	840
MORGAN SINDALL PLC	£3,816,595	14
WINGS CARE NORTH WEST LLP	£3,757,864	521
PSS UK	£3,738,057	4,172
SLC RAGLIN LTD	£3,734,905	902
SHC CARE SERVICES LTD	£3,725,005	178
MEDILINE SUPPORTED LIVING LTD	£3,690,582	1,447
COMFORT CALL LTD	£3,402,673	3,170
BIRTENSHAW MERSEYSIDE	£3,394,233	569
TOTAL ENERGIES GAS & POWER LTD	£3,310,419	494
INDEPENDENT LIVING ALLIANCE	£3,269,719	515
KAVANAGH HEALTH CARE LTD	£3,092,729	228
MERSEYSIDE PENSION FUND	£3,027,891	21
MHCLG	£3,000,000	1
HUYTON ASPHALT CIVILS LTD	£2,981,067	48
LOTUS CARE (FINCH MANOR) LIMITED	£2,979,833	922
TURNER HOME	£2,921,932	474
ESTUARY HOUSE (WILSHIRE HEALTHCARE	£2,905,029	468

Spending by category (our classification)

Payments this site classifies into each category from the supplier and the council's description; most payments fall into none. The rules are on the [methodology page](#).

Liverpool: payments by category (our classification)

Consultancy and agency staff		£52,981,049
Payments to other councils and public bodies		£40,859,397
Travel and accommodation		£27,294,342
IT and software		£12,962,080
Large outsourcing and contracting firms		£6,093,350
Legal fees		£5,384,584
Catering and hospitality		£278,207
Communications and PR		£144,383
Conferences and events		£139,926

The supplier is another council, a police, fire or NHS body, a government department or agency, or a pension fund.

1. MERSEY CARE NHS FOUNDATION TRUST: £15,887,142 (34 payments)
2. LIVERPOOL UNIVERSITY HOSPITALS NHS: £7,006,472 (66 payments)
3. NHS CHESHIRE AND MERSEYSIDE ICB: £5,370,753 (31 payments)
4. MERSEYSIDE PENSION FUND: £3,027,891 (21 payments)
5. MERSEYSIDE PLAY ACTION COUNCIL: £2,340,656 (13 payments)
6. WIRRAL BOROUGH COUNCIL: £1,212,024 (19 payments)
7. ALDER HEY CHILDRENS NHS FOUNDATION: £612,853 (25 payments)
8. West Yorkshire Combined Authority: £606,164 (1 payment)
9. WEST OF ENGLAND COMBINED AUTHORITY: £480,000 (1 payment)
10. SHEFFIELD CITY COUNCIL: £452,500 (1 payment)

The supplier is one of a named list of large firms that run council services under contract. A payment to one is often a routine instalment on a long contract.

1. MORGAN SINDALL PLC: £3,816,595 (14 payments)
2. COLAS LIMITED: £608,018 (9 payments)
3. VINCI CONSTRUCTION UK LIMITED: £498,667 (1 payment)
4. KIER PROPERTY DEVELOPMENTS LIMITED: £488,736 (3 payments)
5. KIER BUSINESS SERVICES LTD: £361,516 (39 payments)
6. AMEY OW LTD: £206,822 (32 payments)
7. G4S CASH SERVICES (UK) LTD: £68,928 (12 payments)
8. VEOLIA ES BIRMINGHAM LIMITED: £40,430 (3 payments)
9. SODEXO: £2,441 (2 payments)
10. GLENDALE PRESENTATION SOLUTIONS LTD: £1,199 (2 payments)

The supplier is a law firm or chambers, or the council describes the payment as legal fees, counsel or court fees.

1. Names withheld by the council: £4,330,750 (645 payments)
2. TLT Solicitors: £729,496 (1 payment)
3. BEVAN BRITTAN LLP: £106,951 (7 payments)
4. WEIGHTMANS LLP: £73,191 (14 payments)
5. PINSENT MASONS LLP: £61,120 (1 payment)
6. Simpsons Solicitors Ltd: £35,000 (1 payment)
7. Weightmans LLP Client Acc: £12,000 (1 payment)
8. Irwin Mitchell LLP: £6,300 (1 payment)
9. TROWERS & HAMLINS LLP: £5,553 (2 payments)

10. Satchell Moran Solicitors: £5,000 (1 payment)

The supplier is a recruitment agency or consultancy on a named list, or the council describes the payment as consultancy, agency or interim staff, or professional fees.

1. MATRIX SCM LTD: £20,910,768 (19106 payments)
2. EDUCATION SOLUTIONS SPEKE LIMITED: £5,125,947 (25 payments)
3. SHC CARE SERVICES LTD: £3,201,150 (90 payments)
4. ATKINSREALIS LIMITED: £1,361,135 (55 payments)
5. ANGEL SOLUTIONS UK - LANGLEY GROUP: £1,291,108 (43 payments)
6. ERNST & YOUNG LLP: £1,222,661 (10 payments)
7. INNER CIRCLE CONSULTING LTD: £1,177,830 (39 payments)
8. VERAN PERFORMANCE LTD: £868,388 (5 payments)
9. LOCAL SOLUTIONS: £789,665 (12 payments)
10. ARGYLE SATELLITE CONTRACT SERVICES: £699,111 (55 payments)

The supplier is on a named list of IT and telecoms firms, or the council describes the payment as software, licences, IT, hardware, hosting or telephony.

1. PHOENIX SOFTWARE LTD: £3,981,492 (66 payments)
2. LIVITY LIFE LTD: £2,898,039 (13 payments)
3. INSIGHT DIRECT (UK) LIMITED: £1,493,853 (339 payments)
4. CIVICA UK LTD (ICON): £658,092 (23 payments)
5. DAISY CHAIN NURSERY WALTON LTD: £578,631 (53 payments)
6. VIRGIN MEDIA LTD: £435,965 (44 payments)
7. SOFTCAT LTD: £433,836 (26 payments)
8. LIQUIDLOGIC LTD: £359,604 (6 payments)
9. NEC SOFTWARE SOLUTIONS UK LTD: £349,808 (12 payments)
10. BYTES SOFTWARE SERVICES: £236,801 (43 payments)

The council describes the payment as advertising, marketing, publicity or public relations. Recruitment and statutory notices are left out.

1. REACH PUBLISHING SERVICES LIMITED: £128,754 (90 payments)
2. POINT THIRTEEN MEDIA LTD: £6,025 (8 payments)
3. Bridebook Ltd: £4,380 (2 payments)
4. REDACTIVE EVENTS LTD: £2,695 (2 payments)
5. Jumping Jacks: £1,750 (1 payment)
6. SPPHPT Trading Company LTD: £779 (1 payment)

The council describes the payment as a conference, seminar, exhibition, event or venue hire.

1. MERSEYTRAVEL: £44,620 (2 payments)
2. ARENA AND CONVENTION CENTRE LIVERPO: £25,736 (7 payments)
3. ALLPAY.NET LTD: £11,034 (4 payments)
4. NML TRADING LTD: £5,858 (1 payment)
5. INSTITUTE OF REVENUES RATING AND: £5,634 (8 payments)
6. LOCAL GOVERNMENT ASSOCIATION: £5,020 (4 payments)
7. HEMMING GROUP LTD: £3,750 (1 payment)
8. SCHOOL IMPROVEMENT LIVERPOOL LTD: £3,537 (3 payments)
9. Dr Lisa Cherry: £3,365 (1 payment)
10. The Care Leaders: £3,200 (1 payment)

The council describes the payment as travel, fares, flights, subsistence or hotels. Homeless and temporary accommodation, and home to school and client transport, are left out.

1. PERK UK LIMITED (CLICK TRAVEL): £14,678,542 (8910 payments)
2. TRAVEL.CLOUD t/a CLICK TRAVEL LTD: £12,562,890 (7283 payments)
3. ARRIVA NORTH WEST LTD: £48,000 (3 payments)
4. Censored - Personal Info: £3,030 (3 payments)
5. MerseyTravel: £798 (1 payment)
6. Mr Lee Skelhorn: £580 (1 payment)
7. Names withheld by the council: £502 (1 payment)

The council describes the payment as catering, hospitality or refreshments. School meals are left out.

1. BRAKE BROS LTD: £123,769 (140 payments)
2. LWC DRINKS LTD: £86,515 (50 payments)
3. CONTAINER CARE SOLUTIONS LTD: £23,250 (11 payments)
4. TOTALLY D'VINE CATERING LTD: £10,050 (2 payments)
5. SUPERIOR CATERING LTD: £5,904 (4 payments)
6. THE BUTTY BOYS LTD: £4,785 (1 payment)
7. NISBETS PLC: £3,371 (5 payments)
8. SUGAR & LIME LTD: £2,951 (3 payments)
9. CULLIGAN (UK) LTD: £2,750 (1 payment)
10. DCE COMMERCIAL ENGINEERS LTD: £1,903 (1 payment)

Spending by the council's own service areas

Liverpool: payments by service area, as the council labels them

Adult Services & Health	£344,155,037
Children & Young People Services	£150,100,646
Neighbourhoods	£132,567,891
Corporate Mgt	£63,947,129
Capital Regen	£63,788,274
City Development	£30,018,337
Finance & Resources	£16,720,849
External Interest Payable	£15,194,460
Capital Education	£11,934,593
Strategy & Change Directorate	£9,970,984
Liverpool BID	£4,248,595
Collection Fund Sundry	£3,194,878
Capital Central	£2,247,783
City Law & Governance	£1,834,119
Capital Leisure Services	£82,074
Capital Resources	£58,937

Who is paid for grounds, street cleaning, roads and bins?

The suppliers paid most for each kind of work, where the council's own labels say what the payment was for (our matching). A council that does the work with its own staff pays mostly wages, which are not in this data, so a short list here can mean the work is done in-house.

Road and bridge maintenance: largest suppliers

HUYTON ASPHALT LTD		£971,007
LIVERPOOL STREETSCENE SERVICES LIM		£786,993
J MCCANN & CO LTD		£772,580
DOWHIGH LTD		£714,294
YUNEX LTD		£90,825
TEMPLE CIVILS LTD		£3,864
SWARCO UK & IRELAND LTD		£1,423

Consultancy and agency against the pay bill

Payments we classify as consultancy and agency staff came to **8.6%** of Liverpool's own staff costs in its 2025-26 revenue return, against a median of 9.6% for the other metropolitan borough councils read so far. The payments and the staff costs come from different sources and periods, so this is a guide to scale.

Search every payment

Searching needs JavaScript. Every payment is in [one JSON file](#).

Every payment, as the council published it, is in [one JSON file](#); the search can download any selection as CSV.

What this data does and doesn't show

- It is the council's own record of payments of £500 or more. It leaves out salaries, most staff costs and many internal costs, so it is not the council's whole spending.
- Descriptions are the council's own and vary in quality; some are codes, some are blank, and some supplier names are withheld to protect individuals.
- A large payment to one supplier is often a routine instalment on a long contract that was tendered openly.
- The categories and the matching to services are this site's classification from keywords, not the council's. The rules are on the [methodology page](#).

Sources

Liverpool, spending over £500, [published here](#). Licence as the council states it: not stated. Checked 2026-09-24; files read 2026-09-28.

- [Download this document : Expenditure report June 2026 \(XLS\)](#) (2026-06), file dated 2026-09-07: 15,038 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report May 2026 \(XLS\)](#) (2026-05), file dated 2026-09-07: 15,040 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report April 2026 \(XLS\)](#) (2026-04), file dated 2026-09-07: 14,079 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report March 2026 \(XLS\)](#) (2026-03), file dated 2026-09-07: 16,313 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report February 2026 \(XLS\)](#) (2026-02), file dated 2026-09-07: 13,936 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report January 2026 \(XLS\)](#) (2026-01), file dated 2026-09-07: 15,055 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report December 2025 \(XLS\)](#) (2025-12), file dated 2026-04-27: 19,059 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report November 2025 \(XLS\)](#) (2025-11), file dated 2026-01-05: 14,910 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report October 2025 \(XLS\)](#) (2025-10), file dated 2025-12-11: 14,001 payments of £500 or more. Read 2026-09-28.

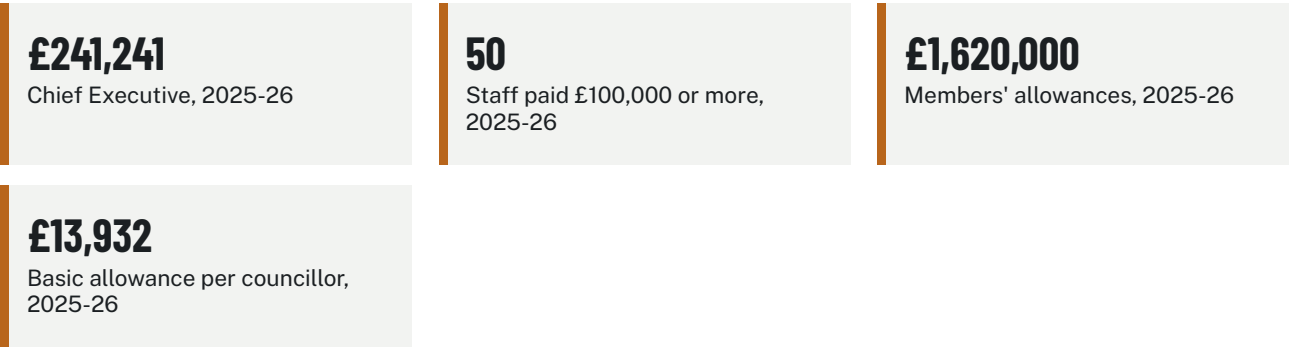
- [Download this document : Expenditure report September 2025 \(XLS\)](#) (2025-09), file dated 2025-11-13: 12,734 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report June 2025 \(XLS\)](#) (2025-06), file dated 2025-08-08: 12,932 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report August \(XLS\)](#), file dated 2025-10-20: 13,175 payments of £500 or more. Read 2026-09-28.
- [Download this document : Expenditure report July \(XLS\)](#), file dated 2025-10-20: 13,435 payments of £500 or more. Read 2026-09-28.

Liverpool: senior pay and councillor allowances

Your area · Last updated 28 September 2026 · <https://whereyourmoneygoes.co.uk/councils/pay-and-allowances/liverpool/>

In its draft statement of accounts for 2025-26, Liverpool reports total remuneration of **£241,241** for its chief executive (excluding employer pension contributions), **50** employees paid £100,000 or more, and **£1,620,000** paid in members' allowances.

Key figures



Chief Executive

Total remuneration of **£241,241** in 2025-26, excluding employer pension contributions. That is up 6.3% on 2024-25 (£227,034).

From the accounts: Andrew Lewis, Chief Executive, full year in both years. The note prints 'Total remuneration (excluding Employer's pension contribution)' and 'Employer's pension contribution' separately (2025/26: 241,241 and 45,112; 2024/25: 227,034 and 42,455); it does not print a total including pension.

PDF pages 109-110 (printed pages 108-109)

Employees paid £50,000 or more

1,864 employees in 2025-26, up 35.1% on 2024-25 (1,380). 50 were paid £100,000 or more, 9.8 per 100,000 residents. The median among the 4 other metropolitan borough councils collected so far is 6.4 per 100,000.

Liverpool: employees by pay band, as printed

Band	2025-26	2024-25
£50,000 to £54,999	815	552
£55,000 to £59,999	384	319
£60,000 to £64,999	247	168
£65,000 to £69,999	108	102
£70,000 to £74,999	91	54
£75,000 to £79,999	57	53
£80,000 to £84,999	36	36
£85,000 to £89,999	37	24
£90,000 to £94,999	29	20
£95,000 to £99,999	10	6
£100,000 to £104,999	7	4
£105,000 to £109,999	4	13
£110,000 to £114,999	9	9
£115,000 to £119,999	10	6
£120,000 to £124,999	6	3
£125,000 to £129,999	2	5
£130,000 to £134,999	5	1
£135,000 to £139,999	3	3
£140,000 to £144,999	3	1
£145,000 to £149,999	1	1

Includes schools staff. Senior officers listed separately are not in these counts. From the accounts: Note 6.30: employees whose remuneration was £50,000 or more, 'excluding those classified as senior employees who are subject to separate disclosure requirements'; remuneration includes termination payments and excludes employer pension contributions. Split into Schools and Other; counts are the Total column (1,864 in 2025/26; 1,380 in 2024/25). 'Staff within voluntary aided schools are not included'.

Source: Liverpool, [Statement of Accounts 2025/26 Unaudited Draft Accounts Authorised 30 June 2026](#) (draft), PDF page 108 (printed page 107). Read by hand; checked 2026-09-24.

Councillors' allowances

£1,620,000 in 2025-26, up 36.0% on 2024-25 (£1,191,000), or £3.19 per resident. The median among the 4 other metropolitan borough councils collected so far is £3.27 per resident.

Liverpool: allowances paid, 2025-26, from its published list

Paid as	Total
Basic allowances	£1,152,938
Special responsibility allowances	£393,925
Expenses	£281
All	£1,566,444

The basic allowance for each councillor is £13,932 a year (2025-26).

From the accounts: "Basic Allowances 1,180 (2024/25 896); Special Responsibility Allowances 405 (260); Travel and Subsistence Expenses 7 (5); subtotal 1,592 (1,161); Allowances for members serving on Liverpool City Region Transport Committee 28 (30); Total 1,620 (1,191) £'000" (PDF page 112 (printed page 111), note 6.32)

Published allowances: [Councillor's Allowances 2025/26](#).

What this data does and doesn't show

- Every figure is as Liverpool printed it, in accounts that have not yet been audited. Counts in the £100,000 figure are our sum of the council's bands.
- Comparisons are with the other metropolitan borough councils read so far; no national figure is published for England.
- Published 2025/26 list (85 councillors) prints no totals; figures are our sums of its columns: Travel 281.29, Basic 1,152,937.93, Special Responsibility 393,924.56, Licensing Allowance (£100 per meeting) 19,300.00, Carers 0, Child Care 0. 'expenses' is Travel plus Carers plus Child Care; 'total' includes the Licensing Allowance. These sums differ from the accounts note (Basic £1,180k, SRA £405k), which the council does not reconcile. A separate list covers the Transport Committee. Basic rate is the full-year Basic figure (13,932.00) shown for councillors in the 2025/26 list; the scheme document itself was not checked.

Sources and licences

Every dataset behind the figures in this document, with its publisher, the date its figures are as of, and the licence they are used under.

Source	Publisher	Figures as of	Licence	Used in
Council Tax levels set by local authorities in England https://www.gov.uk/government/collections/council-tax-statistics	Ministry of Housing, Communities and Local Government	the 2026–27 financial year	Open Government Licence v3.0	Liverpool: your area; Council tax in Liverpool; Where your council tax goes in Liverpool
Local authority revenue expenditure and financing: revenue outturn multi-year data set (RO2 parking) https://www.gov.uk/government/statistics/local-authority-revenue-expenditure-and-financing-england-revenue-outturn-multi-year-data-set	Ministry of Housing, Communities and Local Government	the 2025–26 financial year	Open Government Licence v3.0	Liverpool: your area; Parking income in Liverpool
Local authority revenue expenditure and financing: Revenue Outturn multi-year data set https://assets.publishing.service.gov.uk/media/6ab26ffffe72ed1e2b02ee74/Revenue_Outturn_time_series_data_v4.csv	Ministry of Housing, Communities and Local Government	17 September 2026	Open Government Licence v3.0	Where your council tax goes in Liverpool
legislation.gov.uk and official guidance, provision by provision https://www.legislation.gov.uk/	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Liverpool

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