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How two became one became three – how “unitary” means “trinity”.

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The central promise of local government reorganisation was easy to understand. Surrey’s confusing two-tier system would be swept away. Surrey County Council and the county’s 11 borough and district councils would be replaced by streamlined unitary authorities.

One council would deliver the principal local services in each area. Duplication would be removed, accountability would become clearer and residents would know which authority was responsible.

That was the theory.

The emerging reality looks rather different. The Government is abolishing two tiers of local government, but Surrey now appears to be heading towards three separate layers or bodies: a countywide strategic authority or elected mayor, the new East Surrey Council and, within Epsom and Ewell, Charter Trustees preserving the borough’s civic and ceremonial functions.

Not all three would have equivalent powers. Charter Trustees would not run ordinary council services and a strategic authority would operate at a regional level. Nevertheless, each would be a public body with functions, office-holders, meetings, administration and potential financial consequences.

Residents might reasonably ask: how exactly is this simplification?

From two councils to one – and then back again

At present, Epsom and Ewell residents are served principally by Surrey County Council and Epsom & Ewell Borough Council.

From April 2027, both are due to disappear and be replaced locally by East Surrey Council. On paper, that reduces two councils to one.

But the reorganisation was always linked to a wider devolution agenda. A Foundation Strategic Authority covering Surrey is proposed as a possible first step towards a Mayoral Strategic Authority headed by a directly elected Surrey mayor.

The latest Government proposals would give regional mayors substantial powers, including the ability to intervene in major planning applications. Those powers could extend to developments of more than 150 homes, large commercial schemes and buildings of 30 metres or more.

Whatever view one takes of those powers, this would plainly be more than a decorative office. A Surrey mayor and strategic authority would sit above East and West Surrey councils, making decisions across the county on matters potentially including planning, transport, housing, infrastructure and economic development.

The old county council tier would therefore disappear, only for a new countywide strategic layer to emerge in a different form.

It may have different boundaries of responsibility, a different constitution and a directly elected mayor. But to residents looking up the governmental ladder, it may feel remarkably like the return of a second tier.

A new body below as well as one above

Epsom and Ewell also came close to acquiring an additional layer beneath East Surrey Council.

Epsom & Ewell Borough Council conducted a Community Governance Review into establishing two parish councils, styled as Epsom Community Council and Ewell Community Council. Parish councils are statutory local authorities with elected councillors and the power to raise their own Council Tax precept.

The proposal was rejected decisively by residents. Around 82 per cent of approximately 2,200 respondents opposed it, and the plan was abandoned.

That should have settled the question of creating another precepting body below East Surrey Council. Yet the abolition of the borough leaves a genuine question about what happens to Epsom and Ewell’s mayoralty, civic identity and ceremonial traditions.

The Borough Council’s preferred answer is Charter Trustees.

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Charter Trustees are not parish councils. Their role would be much narrower, principally preserving the mayoralty and civic and ceremonial functions of the disappearing borough. They would probably be drawn from East Surrey councillors representing the Epsom and Ewell area rather than forming another separately elected council.

But they would still constitute another public body. They could seek funding from East Surrey Council during their first year and thereafter would have the power to levy a precept through Council Tax. The Borough Council's report suggested that the average Band D charge imposed by existing Charter Trustee bodies is about £2.50 a year.

That may sound modest. The more important question is one of principle and accountability. Residents rejected two new parish councils carrying separate precepts. They may nevertheless find another precepting body created to preserve civic arrangements after the borough council is abolished.

There may be a respectable case for maintaining the mayoralty and Epsom and Ewell's civic identity. But if residents are to pay for it, however small the initial sum, they are entitled to be consulted and told clearly what the body will cost, what it will do and how its spending will be controlled.

Three bodies where two once stood

The prospective structure can therefore be summarised simply.

Today, Epsom and Ewell has two principal councils: the borough and the county.

Tomorrow, it may have East Surrey Council in the middle, a Surrey strategic authority and mayor above it, and Charter Trustees below it.

Two bodies become three.

That does not necessarily mean three full tiers of service-delivering local government. Ministers and council leaders will no doubt insist upon that distinction. They will describe the mayoral authority as strategic and the Charter Trustees as ceremonial.

Technically, they would be right. From the resident's perspective, however, government is not simplified merely by giving every new layer a different description.

Residents will still want to know who is responsible for a decision. They may have to distinguish between East Surrey councillors acting as members of the unitary authority and some of those same councillors acting as Charter Trustees. On major strategic issues, they may have to determine whether responsibility rests with East Surrey Council, a Surrey mayor or central government.

If the objective was clearer accountability, the emerging structure risks producing the opposite.

Powers must be matched by money and accountability

There is a legitimate argument for devolution. Decisions about Surrey's transport, infrastructure, economy and housing may often be better made in Surrey than in Whitehall. A directly elected mayor could provide visible leadership and secure powers and funding which individual councils could not obtain alone.

But devolution must mean more than transferring obligations without sufficient money. West Surrey Shadow Authority leader Councillor Paul Follows is right to warn that local government cannot continue absorbing unfunded mandates.

Nor should devolution become a convenient name for rebuilding the hierarchy that reorganisation was supposed to dismantle.

If a Surrey mayor is necessary, ministers should explain why the strategic functions cannot be exercised jointly by the two unitary councils. If Charter Trustees are necessary, Epsom & Ewell Borough Council should explain why the civic functions cannot be preserved more simply and without another Council Tax precept.

Above all, the complete structure and its cost should be presented openly. Residents were asked to accept the disruption, expense and democratic upheaval of abolishing 12 councils on the promise of simpler and more efficient government.

They should not discover, piece by piece, that the promised single tier comes with another body above it and another below.

Local government reorganisation was sold as the removal of layers. Surrey now appears to be replacing them under new names.

That may be devolution. It may be reorganisation. It may even produce better government if it is properly designed and funded.

But nobody should call it simplification.

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