

LONDON BOROUGH OF CAMDEN	WARDS: ALL
REPORT TITLE 2016/17 Revenue Estimates and Council Tax (FIN/2016/03)	
REPORT OF Cabinet Member for Finance and Technology Policy	
FOR SUBMISSION TO Children, Schools and Families Scrutiny Committee Culture & Environment Scrutiny Committee Resources & Corporate Performance Scrutiny Cabinet Council	DATE: 17 February 2016 17 February 2016 23 February 2016 24 February 2016 29 February 2016
SUMMARY OF REPORT <p>This report sets out final proposals to set a balanced budget for 2016/17, and asks the Cabinet to make recommendations to the Council to agree the Council Tax for 2016/17. Following the continuing and unprecedented contraction in core government funding, the Cabinet agreed a 3 year financial strategy which is now set to deliver £78m of budget reductions by 2017/18. 2016/17 is the second year of the strategy, and the implementation of the budget reductions agreed has allowed this report to present a balanced budget for 2016/17.</p> <p>The financial strategy continues to ensure the Council's resources are invested in the activities that have the most impact on the delivery of Camden Plan outcomes. The strategy embodies the commitment of the Council to address a range of challenging social issues and to make the biggest difference to the lives and opportunities of residents of the Borough.</p> <p>The report sets out the net Council Tax requirement of £95,362,074. This equates to a Camden element of Council Tax of £1,083.38 at the Band D level for residents not in garden squares. This proposed rise of 3.99% follows the confirmation in the finance settlement that core funding from government will continue to decrease significantly throughout the parliament. The proposed increase includes the 2% precept which the government allowed councils to raise in response to the unprecedented demographic and demand pressures facing adult social care. Therefore 2% of the funding generated from the increase will be allocated specifically to the service. The increase in Council Tax will be less than 80p per week for residents in a band D property, but will help enable us to continue to deliver the services that matter most to residents. The Council is asked to agree the respective directorate cash limits for 2016/17 as presented.</p>	

The report also informs Members of the implications for Camden resulting from the 2016/17 Finance Settlement that followed the Spending Review and Autumn Statement, provides an update on the main areas of financial risk facing the Council in the medium-term, and includes the Director of Finance's assessment of the adequacy of general balances.

Local Government Act 1972 – Access to Information –

The following documents were used in the preparation of this report:

- Letters from Precepting and Levying Bodies
- Final 2016/17 Local Government Finance Settlement – Communities & Local Government (DCLG)

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WHAT DECISIONS ARE BEING ASKED FOR?

THE SCRUTINY COMMITTEES are asked to consider the report and refer any comments they wish to the Cabinet.

THE CABINET is recommended to:

1. Exempt the decisions made regarding the recommendations in this report from call in (as agreed by the Chair of the Resources and Corporate Performance Scrutiny Committee) on the grounds of urgency, and for the reasons set out in [sections 2.3 and 2.4](#) of the report.
2. Agree the new fees and charges and those increasing above 5% discussed in **appendix C1** and listed in **appendix C2**.
3. Agree and recommend to Full Council for approval the Fees and Charges discussed in **appendix C1** and listed in **appendix C3**.
4. Agree allocation to the Cost of Change Reserve to support ongoing delivery of the Council's financial strategy as set out in [paragraph 4.67](#).
5. Give due consideration and note the feedback following the consultation with Non-Domestic Ratepayers as set out in [paragraph 8.1](#), along with the equalities impact assessment in appendix I.

6. Agree to recommend to full Council for approval:
 - (a) The budget summaries set out in **appendices F1 to F8**.
 - (b) The Council Tax requirement for the year 2016/17 of £95,362,074.
 - (c) The calculations for determining the Council Tax requirement for the year 2016/17 in accordance with the Local Government Finance Act 1992 as set out in **appendix H**.
 - (d) Note that the 2016/17 Greater London Authority (GLA) precept set out in this report is £276 for Band D and as shown for all bands in **appendix H**, and is subject to GLA approval of the budget.
 - (e) That the Council sets the amount of Council Tax for 2016/17 as detailed in **appendix H** and notes that this will mean a Camden element of Council Tax of £1,083.38 (3.99% increase) for Band D residents not in Garden Squares.
 - (f) That the Council hereby determines that its basic amount of Council Tax for the financial year 2016/17 is not excessive as outlined in [section 4.23](#).
7. Agree reduction in the savings target for project VC1 by £102k, as set out in [section 4.65](#).
8. Note the update on the 2016/17 budget in [sections 4.44 – 4.46](#).
9. Agree the proposals in [sections 4.52 – 4.55](#) to allow for the use of general balances and earmarked reserves.

COUNCIL is recommended to :

1. Note the information set out in this report.
2. Agree the Fees and Charges reserved for Council approval discussed in **appendix C1** and listed in **appendix C3**.
3. Agree the proposals in [sections 4.52 – 4.55](#) and to allow for the use of general balances and earmarked reserves.
4. Give due consideration and note the feedback following the consultation with Non-Domestic Ratepayers as set out in [paragraph 8.1](#), along with the equalities impact assessment in appendix I.
5. Agree:
 - (a) The budget summaries set out in **appendices F1 to F8**.
 - (b) The Council Tax requirement for the year 2016/17 of £95,362,074.

(c) The calculations for determining the Council Tax requirement for the year 2016/17 in accordance with the Local Government Finance Act 1992 as set out in **appendix H**.

(d) Note that the Greater London Authority (GLA) precept set out in this report is subject to GLA approval of the budget and is £276 for Band D and as shown for all bands in **appendix H**.

(e) That the Council sets the amount of Council Tax for 2016/17 as detailed in **appendix H** and notes that this will mean a Camden element of Council Tax of £1,083.38 (3.99% increase) for Band D residents not in Garden Squares.

(f) That the Council hereby determines that its basic amount of Council Tax for the financial year 2016/17 is not excessive as outlined in [paragraph 4.23](#).

Agreed by Mike O'Donnell, Director of Finance

Date: 11th February 2016

Table of Contents

1.0 WHAT IS THIS REPORT ABOUT?

2.0 WHY IS THIS REPORT NECESSARY?

From Paragraph

Legal Framework for Setting the Budget	2.1
Developments Impacting on the 2016/17 Budget	2.7
The Implementation of the Financial Strategy	2.8

3.0 OPTIONS

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Implementation of the Financial Strategy.....	4.1
Local Government Finance Settlement.....	4.4
Specific Grants	4.12
Council Tax and Adult Social Care Precept.....	4.17
Greater London Authority Precept	4.26
Total Council Tax for 2016/17 including GLA Precept	4.28
Council Tax Requirement	4.30
Collection Fund - Council Tax.....	4.36
Collection Fund – Business Rates	4.37
Directorate and Departmental Budgets.....	4.42
2016/17 Budget Update	4.44
Levies	4.47
Fees and Charges	4.50
Reserves and Balances.....	4.52
Schools Funding	4.58
Housing Revenue Account	4.59
MTFS implementation update.....	4.61
Next Steps in the Financial Strategy.....	4.71
Revenue Outturn Forecast: Month 9, Quarter 3 (December).....	4.76
Capital Programme Update	4.79
Capital Outturn Forecast – Month 9 (December).....	4.81

5.0 WHAT ARE THE KEY IMPACTS / RISKS? HOW WILL THEY BE ADDRESSED?

Impact of the Council's Medium Term Financial Strategy	5.1
Government Funding Reductions	5.4
Business Rates.....	5.7
Capital Programme.....	5.10
Risks in Adult Social Care	5.16
Schools Funding	5.19
Housing Revenue Account	5.26
Syrian Refugee Crisis	5.38

6.0 WHAT ACTIONS WILL BE TAKEN AND WHEN FOLLOWING THE DECISION, HOW WILL THIS BE MONITORED?

7.0 LINKS TO CAMDEN PLAN OBJECTIVES

8.0 CONSULTATION

Consultation with Business Rate Payers	8.1
Public Engagement in the Development of the Financial Strategy	8.2

9.0 LEGAL IMPLICATIONS

10.0 RESOURCE IMPLICATIONS

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

Appendices

- A. The Legal Framework Governing Budget Decisions
- B. The Local Government Finance Settlement 2016/17
- C. Fees and Charges
- D. Levies Background
- E. 2016/17 Budget Pressures
- F. 2016/17 Budget Estimates
- G. The Council Tax System
- H. Statutory Determination of Council Tax 2016/17
- I. Equality Impact Assessment
- J. Glossary of Terms

1.0 WHAT IS THIS REPORT ABOUT?

1.1 The Cabinet receives three financial updates a year. These allow the Cabinet and residents to understand the financial position of the council and the decisions required to ensure the Authority makes the most of its investments. This report:

- Provides a summary of the impacts of the 2016/17 Finance Settlement and updates members on revisions to pressures and spending plans.
- Sets out final **proposals to set a balanced budget and agree the respective directorate and departmental cash limits for 2016/17.**
- Asks the Cabinet to make **recommendations to the Council to agree the Council Tax for 2016/17.**
- Recommends setting a Council Tax requirement of £95,362,074 for the year 2016/17. This means that the Camden element of Band D Council Tax will increase by 3.99% to £1,083.38 (for residents not in Garden Squares). This includes a 2% precept raised specifically to help offset Adult Social Care pressures.
- If agreed, the increase will be less than 80p per week for residents in a band D property and will provide ongoing additional income that cannot be cut by government in future years.

2.0 WHY IS THIS REPORT NECESSARY?

Legal Framework for Setting the Budget

2.1 The decisions within this report are among the most important that local authorities are called upon to make during the course of the year. The decisions affect every household and service user, and the manner in which they must be made is closely prescribed by law. In order to approve a budget and Council Tax, the Council will need to pass a resolution on the statutory determination of tax in the form specified in legislation. The statutory determination is attached to this report as appendix H. Members are required to give careful consideration to the information and advice set out in this report. By law, the Council is required to set the Council Tax before the 11th March for the following financial year.

2.2 The Local Government Finance Settlement set out the Government's Council Tax referendum principles for 2016/17. As in previous years, the core threshold for local referendums will be at 2%. In addition, the Settlement confirmed the policy outlined in Spending Review 2015 that councils with Adult Social Care responsibilities (upper tier and unitary authorities) will also be able to increase Council Tax by up to 2% for each year between 2016-17 and 2019-20 with the amount raised to be spent specifically on funding Adult Social Care services.

2.3 The Cabinet is further asked to agree that this report is urgent and therefore exempt from the call-in procedure. A decision is urgent if any delay likely to be caused by the call-in process would seriously prejudice the Council's or the public's interests. In order to set the Council Tax by the 11th March, which is a

legal requirement, the recommendations of this report must be considered by the Council at its meeting on the 29th February 2016. If the Cabinet's decision were to be called in it is unlikely that the correct constitutional procedures could be followed in time to allow for this matter to be dealt with at the Council meeting on 29th February. Failure to comply with the legal requirement to set the Council Tax before the 11th March would seriously prejudice the Council's interests.

- 2.4 Given that the final decision on the budget and the Council Tax rests with full Council and all Members will have an opportunity both to speak and vote on the matter at full Council, the rationale for the call-in procedure will effectively be met. The consent of the Chair of the Resources and Corporate Scrutiny Committee needs to be sought if the Cabinet decides that this decision is urgent. The Chair has confirmed that this report can be exempted from the call in procedure.
- 2.5 Appendix A of this report sets out the relevant legal considerations which affect the budget process. Before considering the details of the budget, Members need to have a clear understanding of the legal duties placed upon them as individuals, upon the Council as a public body, and upon the Director of Finance (the Council's Chief Financial Officer), which are relevant to the budget making process and the decisions on the Council Tax.
- 2.6 Unless specifically identified as decisions which the Cabinet and or Council are being asked to take now, this report seeks to set the budget for the forthcoming financial year. It is important to note that in many cases when budgets are reduced in any particular area, further decisions will be required (or have already been taken) to implement the initiative achieving the budget reduction. Those further decisions are often subject to consultation or engagement with residents and other stakeholders and to the results of equalities impact assessments (EIA) or assessments of best value. The results of any consultations and EIA considerations will be analysed and taken into account as part of the decision making process required to put the proposed budget into effect. The savings that can be derived from these initiatives identified in the budget presented for agreement are therefore subject to change. If the proposals are changed in a way that materially reduces the budget reductions derivable from them (for example having considered in detail the results of a consultation), there will be a need to make up for the shortfall from other additional reductions elsewhere.

Developments Impacting on the 2016/17 Budget

- 2.7 There have been a number of developments since the December report that have impacted on 2016/17 budget setting, including the Spending Review, Autumn Statement, and the 2016/17 Local Government Finance Settlement.

The Implementation of the Financial Strategy

- 2.8 Effective financial strategy and governance are necessary to ensure that an organisation functions well. It is important that Members and the public are

apprised of the major financial issues facing the council and are able to make effective financial decisions. To ensure that it is able to balance its budgets over the medium term, the Council has in place a three year strategy to reduce budgets by £78m. This report sets out the budgets that implement the second year of this programme.

3.0 OPTIONS

- 3.1 The report sets out the proposed departmental budgets for 2016/17. Cabinet and Council could choose alternative budget allocations.
- 3.2 To finance the proposed revenue budget proposals there is a net Council Tax requirement of £95,362,074, which equates to a band D Council Tax level of £1,083.38 for residents not in Garden Squares – a 3.99% increase from 2015/16. Council could choose a different Council Tax level, with reductions in Council Tax funded through expenditure reductions or increased income, and increases in Council Tax used to fund additional expenditure or reduced income.
- 3.3 The proposed 3.99% increase includes a 2% ‘precept’ for Adult Social Care as set out in [section 2.2](#). Cabinet and Council could choose not to levy this precept, which would mean a reduction of £1.8m in Adult Social Care budgets, or to propose a lower percentage.
- 3.4 The report proposes new fees and charges for 2016/17 in addition to those agreed by Cabinet on 16th December. Cabinet could decide not to agree these fees and charges. The report also sets out fees and charges that are at the discretion of council to agree, mainly regarding licensing. Council could decide not to agree these fees and charges.

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Implementation of the Financial Strategy

- 4.1 The Financial Strategy was developed to ensure the Council’s increasingly limited resources are invested in the things that have most impact on the delivery of the Camden Plan outcomes and make the biggest difference to the lives of the residents of the Borough.
- 4.2 The proposed allocation of resources for 2016/17 contained in this report have been considered against four investment tests to ensure congruence with the objectives of the Camden Plan:
 - **Tackle Inequality:** how does investment reduce inequality amongst our residents?
 - **Focus on Outcomes:** investment decisions will be made that will have the greatest impact on improving the lives of Camden’s people. How does investment meet these outcomes?

- **Invest in Early Intervention Where Possible and In the Capacity to Act Decisively Where Necessary:** how does investment focus on prevention?
 - **Make Every Pound Count:** how effective is the investment?
- 4.3 The 2016/17 budgets include further budget reductions of £23m relating to the delivery of the programme and mean that the council has been able to respond proactively to the cuts to core funding confirmed in the local government finance settlement.

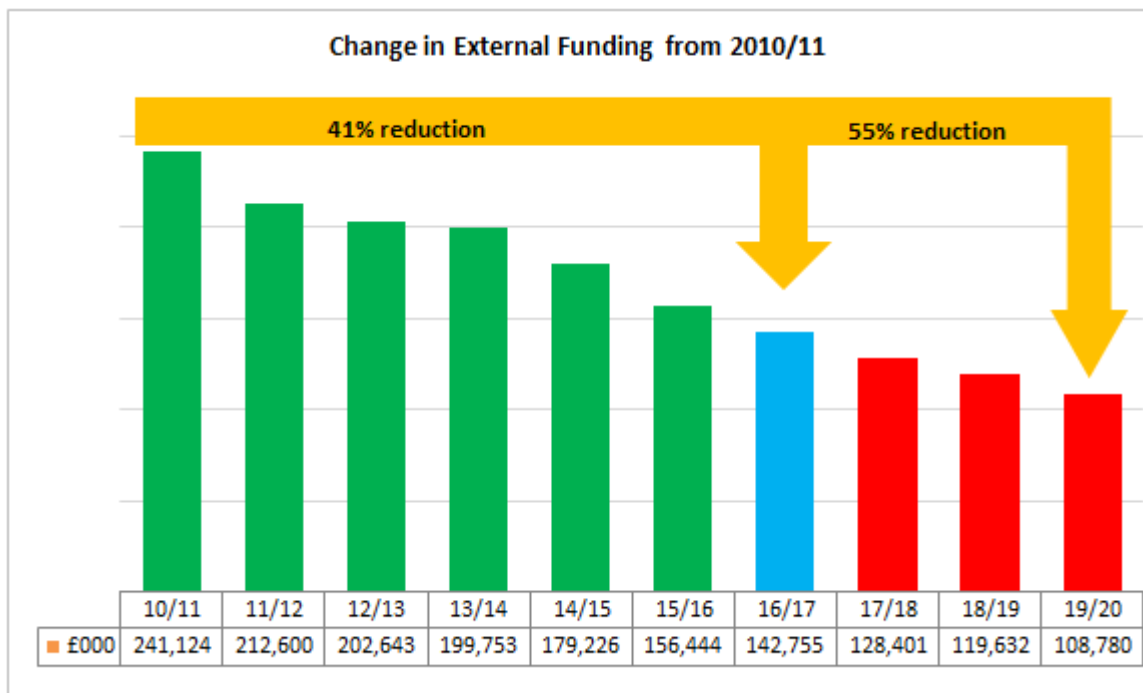
Local Government Finance Settlement

- 4.4 The draft local government finance settlement for 2016/17 was announced on 17th December 2015 and confirmed on 8th February 2016. As well as setting out the core funding for 2016/17, the settlement set out financial information regarding an 'offer' for local government funding, detailing the scale of cuts for the following three years to 2019/20. Councils that want to take up the four year settlement offer have until 14th October 2016 to respond to the Secretary of State.
- 4.5 On an analysis of Settlement Funding Assessment (SFA) – the main mechanism through which the government has enacted cuts in recent years - Camden is set to face cash cuts of £41.8m between 2015/16 and 2019/20 – a cut of 27% in cash terms. The calculations assume increasing annual increases to the business rates baseline, which are dependent on a rise in RPI inflation.
- 4.6 While the Settlement confirmed that annual cuts to core government funding will continue year on year for the duration of the parliament, the overall funding outlook for the borough appears improved in comparison to forecasts based on spending projections following the July 2015 Budget.
- 4.7 There is significant uncertainty regarding the latter years of the Settlement, but the latest analysis on the information currently available suggests that the delivery of the current financial strategy, combined with our ability to raise additional income for Adult Social Care through a new Council Tax precept, will leave the council in a strong position to present a balanced budget in 2017/18.
- 4.8 We have previously said that we expect a funding deficit of approximately £20m beyond the current MTFS period in 2018/19. The improved situation means that although we still expect to face this funding gap, modelling now suggests that should the current programme be delivered successfully, the additional £20m requirement will now be spread over the three years to 2020/21.
- 4.9 Given the chancellor's repeated intention to phase out core grant by the end of the parliament, these figures must be treated with caution, as it is not clear how this proposal is currently captured with the published figures. Despite the presentation of the figures as a multi-year settlement, the government has

retained the right to change the figures in future years due to “unforeseen events”, which perhaps could include a national economic downturn. There also remains the potential that unannounced new burdens will be rolled into this funding, over the course of the parliament.

- 4.10 The government has announced it will conduct a review of the needs assessment formula and consider how this works in an environment where local resources fully fund local government spending. This will determine the transition to 100% business rates retention. No further information was announced regarding the proposed transition to 100% business rates retention by local government by the end of the parliament.
- 4.11 The chart below shows how Camden’s external funding has reduced since 2010/11, when the government funding reductions started.

Chart 1: Reduction in External Funding since 2010/2011*



*Change in like for like external General Fund funding: e.g. excludes funding for new services like Public Health Grant for new service from 2013/14, and ring-fenced schools funding. Figures are based on government projections from 2017/18.

Specific Grants

- 4.12 The Settlement and subsequent announcements have provided detail on several significant changes to specific grants in 2016/17 and the years beyond.
- 4.13 The Public Health grant has been cut by 6.2% in 2015/16 - £1.8m. It has since been announced that this cut will be permanent and that the grant will suffer further cuts of 9.6% by 2020/21. This will mean a further cut of £2.8m to Camden’s grant.

- 4.14 The Spending Review signalled the government's intention to change the New Homes Bonus "to save at least £800m to invest in social care". While the methodology for allocating the grant cuts will influence how much Camden may be set to lose, on the government's own pro-rata application of the required national cuts to achieve £800m of savings, Camden's grant would reduce by 39% between to 2016/17 and 2019/20.
- 4.15 The savings achieved through the changes to the New Homes Bonus will be largely used to create an 'Improved Care Fund' from 2018/19. The distribution method for the national pot has yet to be finalised but on the basis of the proposed formula, Camden is set to receive £0.8m in 2017/18 from the Fund, rising to £9.4m in 2019/20. However, it is not known whether the fund will be for specific new responsibilities or whether it is expected to replace funding currently provided by the NHS.
- 4.16 Further information regarding the detail of the Local Government Finance Settlement is set out in appendix B.

Council Tax and Adult Social Care Precept

- 4.17 In the Settlement, the Secretary of State for Communities and Local Government has announced that an authority will be considered to have set an excessive increase in Council Tax in 2016/17 if the increase in the level of Band D Council Tax over 2015/16 is 4% or more. Any proposals to increase tax above this threshold would require consent gained through a local referendum. This report proposes that the Council Tax increases by 3.99%.
- 4.18 The core referendum threshold remains at 2%. However, in acknowledgement of the major pressures on local authorities' Adult Social Care budgets, the settlement confirmed that local authorities with Adult Social Care responsibilities, such as Camden, will be given an additional 2% flexibility on their current Council Tax referendum threshold for each year between 2016/17 and 2019/20, with income raised from this flexibility solely reserved for spend on Adult Social Care services.
- 4.19 Social care budgets across the country are under a significant strain and Camden is no exception to the trend. The Government continues to reduce funding to local authorities; as chart 1 above shows, Camden's external funding is expected to reduce by 55% between 2010/11 and 2019/20. The scale of the cuts means that efficiency and back office savings are not sufficient to close the Council's funding gap and front line services are inevitably affected.
- 4.20 At the same time, the Council is facing large demographic pressures. Camden's older people population (over 65) is expected to increase by 22% over the next 10 years. The population of people aged over 75 years is set to increase by 37% in the same timeframe. The Council is also facing ongoing demographic pressures caused by children with complex needs and expensive support requirements transitioning into adult services. The Council is a committed London Living Wage employer, which increases the costs of

care we provide to our residents. Due to the scale of government cuts, the service, like all others, has had to play a role in delivering efficiencies to balance the council's budgets, and Adult Social Care is managing these upward demands and cost pressures in the context of a Council Medium Term Financial Strategy that requires the delivery of 23% of cost reductions over a 3 year period.

- 4.21 Given the large demographic and inflationary pressures on our social care budgets combined with reduced funding from the government and consequent budget reductions, it is proposed that the Council takes the opportunity to raise additional income through the 2% Council Tax flexibility. This will allow us to collect £1.8m which will be fully allocated to Adult Social Care, ensuring that our most vulnerable residents continue to have access to vital services.
- 4.22 The increase in Council tax will not remove the requirement for Adult Social Care to continue to make efficiencies and reductions, but will allow for funding of the demographic pressure at both ends of the age spectrum. As per government's requirement, the Council will demonstrate that social care spending has increased by the level of the precept for as long as the scheme is in operation, and the amount allocated will be communicated to Council Tax payers on the face of their bill.
- 4.23 The proposed increase of the Council Tax does not give rise to an increase of 4% or more and is, therefore, in terms of the legislation, deemed as not being excessive. The Council should, however, formally declare this at the time of making the decision and there is a recommendation to this effect.
- 4.24 The increase is only the third Council Tax rise in Camden in a decade and will provide £3.66 million per year from April 2016 which cannot be cut by central Government and will help protect services. The increase will equate to less than 80p per week for residents in a Band D property, and those who can't afford it will get help to pay through the Council Tax Reduction Scheme. Had Council Tax been increased in line with inflation over the last 10 years, it would be 23% higher than the rate proposed in this paper. In reaching its decision to propose an increase in the Council Tax the Cabinet has been mindful of equalities considerations, and carried out a formal Equality Impact Assessment. This is included as appendix I, and demonstrates that rise will not have a disproportionate effect on disadvantaged or vulnerable residents.
- 4.25 We are still awaiting the CTR1 form which will be relevant for determining referenda thresholds, but this will not alter the fact that our Council Tax level is not excessive.

Greater London Authority Precept

- 4.26 The Greater London Authority (GLA) issues an overall precept, which is added to Council Tax bills, and which includes core GLA services, the Metropolitan Police Authority, the London Fire and Emergency Planning Authority, Transport for London and the London Development Agency.

- 4.27 The Mayor has proposed a 6.7% cut in the GLA precept for 2016/17, resulting in a band D GLA element of the Council tax of £276. If any changes occur following the GLA budget meeting on the 22nd February 2016, the amendments will be tabled at Cabinet on 24th February 2016.

Total Council Tax for 2016/17 including GLA Precept

- 4.28 The table below shows how the level of Council Tax at Band D recommended for 2016/17 compares with the amount set in 2015/16. This does not apply to residents living within Garden Squares.

Table 1 - Total Level of Council Tax for Residents not in Garden Squares

Total Council Tax at Band D	2015/16 £	2016/17 £	Increase / (Decrease) £	Change %
Camden Element	1,041.81	1,083.38	41.57	3.99%
GLA Precept (Proposed)	295.00	276.00	(19.00)	(6.44)%
Total	1,336.81	1,359.38	22.57	1.69%

- 4.29 The full levels of Council Tax for all Camden residents are set out in the Statutory Determination in appendix H.

Council Tax Requirement

- 4.30 The Council agreed the 2016/17 Council Tax base at its meeting on 25th January 2016. The Council Tax is set by reference to the number of band D equivalents in its tax base, and for Camden as a whole the tax base contains 88,000 band D equivalents. This represents an increase compared to 2015/16, due to an expected increase in the net number of properties, an expected reduction in the number of Council Tax Reduction Scheme (CTRS) claimants and continued good performance in collecting the Council Tax. Appendix G explains the Council Tax system in further detail.
- 4.31 The 2016/17 tax base for the three Garden Squares, in terms of band D equivalents, is as follows:

Band D equivalents	
Gordon Square	25.37
Fitzroy Square	56.29
Mecklenburgh Square	85.79

- 4.32 The setting of the Council Tax requirement is a decision reserved to the Full Council. It is the role of the Cabinet to recommend a Council Tax to the Council after giving careful consideration to the information and advice in this report. The Director of Finance states that the budget for 2016/17 is balanced subject to the passing of the appropriate recommendations by Cabinet and Council to set a Council Tax.

- 4.33 The proposals in this report would result in a Council Tax requirement of £95.362m, £0.025m of which will be needed to meet the Garden Square levies. The calculation of the Council Tax at Band D for the Council based on a Council Tax requirement at the level indicated is shown in the table below.

Table 2 - Council Tax Requirement

Council Tax at Band D	Current Draft Budget 2016/17 £
Expenditure charged to revenue account	911,944,750
Income credited to revenue account	(687,940,426)
Sub Total	224,004,324
Retained Business Rates	(87,929,247)
Revenue Support Grant	(54,813,514)
Collection Fund - Council Tax deficit	96,055
Collection Fund - Business Rates deficit	14,004,456
Sub Total	95,362,074
Council Tax Requirement (including Garden Squares)	95,362,074
Band D Council Tax (Basic)	1,083.66
Percentage change over 2015/16	3.99%

- 4.34 In order to raise £95.362m, £0.025m will be received from Garden Square Council Tax payers, leaving £95.337m to be raised from a Council Tax base of 88,000. This means that it is necessary to set the Council Tax, before the GLA precept, at the Band D level at £1,083.38. This is a 3.99% increase compared to the previous year.
- 4.35 In order to set the Council Tax, the Council must pass a resolution on the statutory determination of tax in the form provided by legislation. A statutory determination reflecting the Council Tax requirement and Council Tax details set out above is attached as appendix H.

Collection Fund - Council Tax

- 4.36 As set out in [paragraph 4.30](#), the Council Tax base is forecast to increase. The higher than previously projected collection rates combined with a strong growth in the number of new properties mean that the Council is likely to collect more in 2015/16 than we budgeted. However, this is offset by underachievement of Council Tax surplus we budgeted for last year. Therefore the expected Council Tax Collection Fund balance is forecast to be a nominal deficit of £0.123m at 31st March 2016, of which Camden's share is £0.096m.

Collection Fund – Business Rates

- 4.37 Business Rates retention was introduced by the government in 2013/14 and replaced an element of grant funding. The government claimed that the system was intended to incentivise economic growth by allowing Authorities to retain a portion of any growth in their local business rates base.
- 4.38 However, it has become clear that the starting position for Camden was significantly overstated, as we have suffered the impact of consistently high levels of appeals from businesses to the Valuation Office. Successful appeals have a two-fold impact: the council must pay back retrospective 'overpayments', often stretching back to 2010, and suffers the ongoing effect of a lower receipt in future years – a permanent depreciation of the business rates base.
- 4.39 The high level of appeals led to a budgeted deficit of £18m in 2015/16. By the time of closing the 2014/15 accounts the situation had deteriorated further as there was a large influx in additional appeals towards the end of the year following the announcement that the government would only backdate rebates from successful appeals to the end of March 2015. This has meant that the collection fund deficit at the end of 2014/15 was worse than anticipated in 2015/16 budget setting.
- 4.40 This surge in appeals, combined with lower than anticipated collection in this financial year, means that the Council is facing an additional one-off deficit of £47m in the Collection Fund. Camden's share of the deficit - £14m – will need to be made up in 2016/17 budget setting.
- 4.41 The balance of £11.7m in the Business Rate Safety Net Reserve, which was set to allow the Council to respond to such risks inherent in the scheme, will be used to help address the deficit. This will mean that the reserve will be fully drawn. However, the risk and volatility around retained business rates will remain, and it is therefore proposed that the Council allocates funds to the reserve. We propose this is equal to the shortfall in the spending baseline set by the government for which the Council is liable for in any year - £6.3m in 2016/17.

Directorate and Departmental Budgets

- 4.42 Appendices F1 to F7 set out the directorate and departmental budgets, and appendix F8 sets out non-departmental cross-cutting budgets. Further information is provided in the Council's Budget Book and Code Book which are on the Council's website available here: www.camden.gov.uk/mtfs. The Housing Revenue Account budget, which was agreed by Cabinet in January, is shown in appendix F9 for reference.
- 4.43 In January 2016 the Cabinet agreed a new organisational structure that will see the number of directorates decreased from 6 to 3 (plus Public Health) from April 2016. As the budget has been set under the existing six directorate structure, the budgets are presented in this way. However, a revised budget

book incorporating the impacts of the structural changes will be published alongside the next medium-term financial strategy update in July 2016.

Table 3 - Directorate and Departmental Budgets

Directorate	2016/17 Gross Budget £000	2016/17 Income Budget £000	2016/17 Final Net Budget £000
Culture & Environment	100,563	(77,831)	22,732
Children, Schools & Families	291,003	(226,990)	64,013
Housing & Adult Social Care	156,652	(59,612)	97,040
Law & Governance	5,171	(882)	4,289
Finance	251,076	(208,097)	42,979
Strategy & Organisation Development	11,490	(2,311)	9,179
Public Health	19,601	(477)	19,124
Non Department Costs	76,388	(111,740)	(35,352)
Total	911,944	(687,940)	224,004

**The Public Health grant received by the Council is allocated across departments in addition to the Public Health Directorate.*

2016/17 Budget Update

- 4.44 Table 3 above incorporates budget reductions of £2.7m agreed in the December Cabinet. It also includes pressures to be resourced from the £4.0m per annum budget provided in medium-term modelling to fund unavoidable pressures, such as the increase in Employer National Insurance Contribution. The expected call on the pressures budget in 2016/17 is just shy of the £4.0m by £0.1m. In recognition of future demographic pressures and the acknowledgement of risks associated with continuing reductions in funding, it is seen as prudent to increase the budget allocated for unavoidable pressures to £5.0m for future years.
- 4.45 A large proportion of the allocated £4.0m budget had been required to alleviate a £2.1m pressure created from the Government's abolition of National Insurance contracted out rates from April 2016. Other pressures relate to pensions back-funding (£1.1m), and income pressures in Reprographics (£0.2m) and Building Control (£0.4m). Detail regarding the allocations for pressures can be found in appendix E. The use of one-off balances has meant the final NLWA levy is lower than was expected for 2016/17, however, there is an expectation that this will increase significantly from 2017/18.
- 4.46 Total budgeted general fund expenditure in 2016/17 is £912.0m. Of this approximately 33% is for employee costs and 39% for contract based expenditure. The forecast of general fund interest to be earned by the Council in 2016/17 is £1.5m and to be payable by the Council is £(1.8)m. The budget includes provision for a 1% pay award which will be subject to national and local decision making.

Levies

- 4.47 The Council pays levies to a number of organisations, which it must meet within its total budget requirement. Further information on each of these levies is detailed in appendix D. Table 4 summarises the total levy payable to each organisation and compares it to the amount for the previous year:

Table 4 – Levies

<i>Levies met from within departmental cash limits</i>	2015/16 £000	2016/17 £000	Change %
North London Waste Authority	5,566	5,317	(4.5)%
London Councils Grant Scheme	246	234	(4.9)%
Traffic Signals	318	334	5.0%
Concessionary Fares	12,859	12,930	0.6%
Sub-total	18,989	18,815	(0.9)%

<i>Other Levies</i>	2015/16 £000	2016/17 £000	Change %
London Pensions Fund Authority	1,389	1,382	(0.5)%
Lee Valley Regional Park Authority	256	251	(2.0)%
Environment Agency	195	200	2.6%
Sub-total	1,840	1,833	(0.4)%

- 4.48 The Council is also required to provide for levies issued by Garden Square Committees - i.e. Fitzroy Square, Gordon Square and Mecklenburgh Square. The Council is empowered to set a differential Council Tax on residential properties in these squares in recognition of these levies. Should any residents in the Garden Squares be entitled to benefits of Council Tax Reduction, the Council will contribute towards the requested levy, applying the same eligibility criteria as residents outside of the Squares.
- 4.49 The levy requirements received for each Garden Square Committee for 2016/17 are shown in Table 5 below.

Table 5 - Garden Squares Levies

Garden Square	Levy Request 2015/16 £	Levy Request 2016/17 £	CTRS Adjustment £*	Collected through Council Tax 2016/17 (Levy) £	Increase / (Decrease) in Levy Requested
Fitzroy Square	9,006.00	9,000.00	0	9,000.00	(0.07)%
Gordon Square	3,688.00	3,687.70	0	3,687.70	(0.01)%
Mecklenburgh Square	12,900.00	12,900.00	953.34	11,946.66	0.00%
TOTAL	25,594.00	25,587.70	953.34	24,634.36	0.00

**this is the Camden contribution towards the levy requirement due to residents eligible for Council Tax Reduction Scheme support.*

Fees and Charges

- 4.50 Cabinet approved the majority of fees and charges to apply in 2016/17 in December 2015 in the report *Review of Camden Medium Term Financial Strategy*. That report listed new fees and charges rising by 5% or more individually, and agreed that the authority raise fees by less than 5% - to be delegated to Chief Officers in conjunction with relevant portfolio holders. The additional new fees proposed in this report that require Cabinet approval relate to diesel surcharges on parking permits, fees in relation to construction management plans and basement construction plans as part of s106 agreements, and commercial waste disposal charges. The authority to agree Licensing fees is reserved to full Council; all such fees are also presented individually.
- 4.51 Further details regarding the fees and charges are provided in appendix C1, with the associated fees for Cabinet approval listed in appendix C2, and the fees for Council approval listed in appendix C3.

Reserves and Balances

- 4.52 The Council had 18 separate earmarked reserves totalling £111m on 31st March 2015. It is anticipated that earmarked reserves will decrease to £77m by 31st March 2016, a net decrease of £34m, as the reserves are used in line with the reasons allocated.
- 4.53 It is anticipated that by 31st March 2016, the largest proportion of earmarked reserves will be allocated to supporting on-going capital activity and asset management (£10m). It is expected the Council will have £9m to support key revenue outcomes, £9m for Council remodelling programme and £6m earmarked for mitigating future corporate risk. It is proposed to allocate £6.3m to the Business Rates Safety Net reserve to help manage the on-going risks around business rates set out in [section 4.41](#). The in-year movement in reserves is summarised in Table 6.
- 4.54 As set out in [paragraph 4.67](#), it is proposed to allocate £2.01m to the Cost of Change reserve to enable continued support to the delivery of the council's financial strategy.
- 4.55 As set out in [paragraph 4.66](#), it is expected that Public Health will underspend by £1.20m in 2015/16. Subject to year end position, it is proposed this is allocated to reserves and used to manage expected pressures in the service in the next financial year. To help mitigate the risks associated with a capital programme that remains reliant on generating receipts from disposals and developments, as outlined in [section 5.10-5.15](#), it is proposed to allocate a one-off sum of £3.9m to capital in 2016/17 budget setting.

Table 6 – 2015/16 Summary Movement of Earmarked reserves

Earmarked Reserves	Actual Reserves 31/03/2015 £000	Out of Reserves £000	Into Reserves £000	Forecast Reserves 31/03/2016 £000	Movement £000
To Support Key Revenue Outcomes	34,355	(10,548)	1,068	24,875	(9,480)
To Support Council's Remodelling Programmes	21,131	(9,135)	288	12,284	(8,847)
On-going Capital Activity and asset Management	29,333	(20,973)	10,839	19,199	(10,134)
Mitigation of Future Corporate Risk	25,809	(10,108)	4,588	20,289	(5,520)
Charitable Activity	32	0	0	32	0
Total Earmarked reserves	110,660	(50,764)	16,783	76,679	(33,981)

4.56 In reviewing the appropriate level of general balances for 2016/17 consideration has been given to the Council's policy on reserves and balances, which states that the level of general balances shall be not less than 3% of, and not more than 10% of, total budgeted net expenditure and Dedicated Schools Grant. It is likely that the amount of budgeted net expenditure will continue to drop over the next few years due to ongoing funding reductions. Therefore taking a medium term view on the appropriate level of balances the Council will continue to set General Balances at £13.624m, which is 3.4% of the anticipated expenditure financed by Business Rates, the Revenue Support Grant, Council Tax, and the dedicated schools funding in 2016/17. This is in line with the Director's policy of keeping General Balances at the low end of Council policy. The Director of Finance states that the level of reserves is adequate for an organisation of the Council's size and carrying the risks around further reductions in funding. The Director further states that no major allocations of General Balances should be considered at this stage.

4.57 The expected use of the Council's reserves over the medium-term is set out in the online document, ['Wider Economic Environment and Medium-term Financial Forecasts – February 2016'](#).

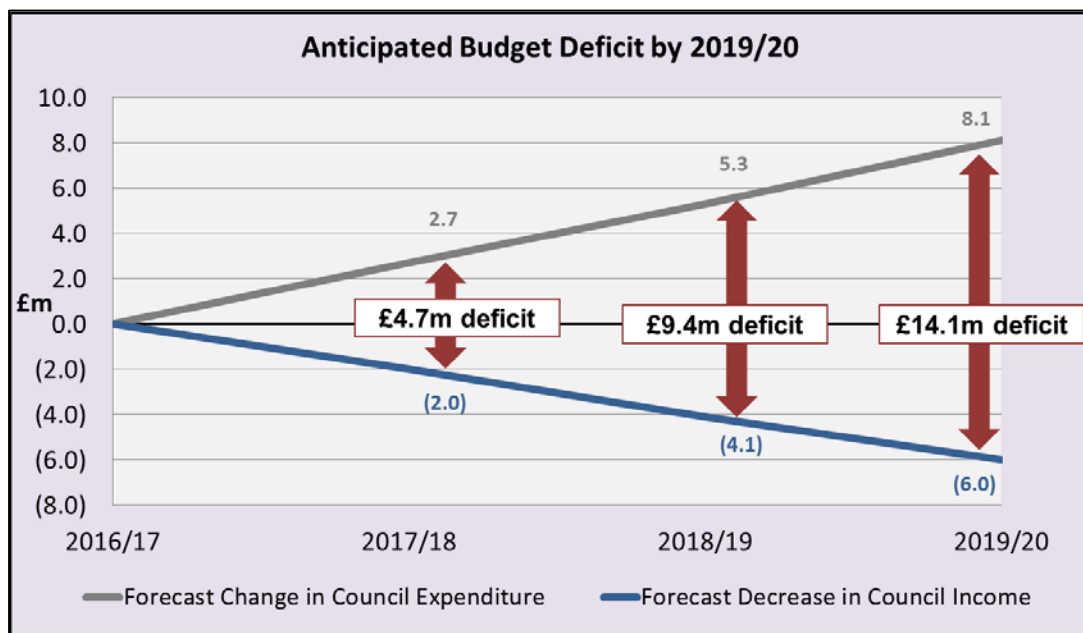
Schools Funding

4.58 The Education Funding Agency settlement for 2016/17 has set out a cash freeze in per pupil funding in the schools block of the Dedicated Schools Grant (DSG). In the early years block, both 3 and 4 year old funding, and funding for disadvantaged 2 year olds, is also frozen in per pupil cash terms. There will be a 1% cash terms increase for high needs block funding for 2016/17. As set out in the December report, the government has announced plans to move towards a national funding formula in all three blocks of the Dedicated Schools Grant from 2017/18. In each case this is likely to cause significant medium-term pressures in Camden. Further information is set out in [section 5.19 – 5.25](#).

Housing Revenue Account

4.59 The December MTFs report set out detail regarding a number of government policies that will create significant pressure in the HRA in the forthcoming period. In summary, these are an enforced 1% annual reduction in rents for each of the next 4 years, 'pay to stay', whereby households with incomes of £40,000 or more will be required to pay market rents from 2017/18, and a levy on 'high value voids' in order to reimburse housing associations for the discounts they must offer tenants wishing to purchase their homes as part of the government's extension of right to buy to their tenants. Further information on these risks is set out in [section 5.26 - 5.37](#). While the impact of pay to stay and the levy remains hard to quantify pending further information from the government, the annual reduction in rents alone created a pressure of £3.8m in 2016/17 rising to £17.9m in 2019/20. As the Act that will confirm the rent reductions has yet receive royal assent, Cabinet agreed initiatives to close the 2016/17 budget gap in January through a number of measures including contract efficiencies, reduction in contingencies, and new sources of income, while agreeing that in the unlikely scenario that the Act is not passed by parliament the previously planned rental increase will proceed and the additional income used to increase funding to the Better Homes programme. A comprehensive strategy will be required to ensure that the HRA can manage the expected pressure in future years and respond to the impact of the levy and pay to stay policies. This strategy will be developed as part of the overall council approach as set out below ([section 4.71 – 4.75](#)) and an update will be required to Cabinet in July.

Chart 2 – anticipated HRA budget deficit by 2019/20



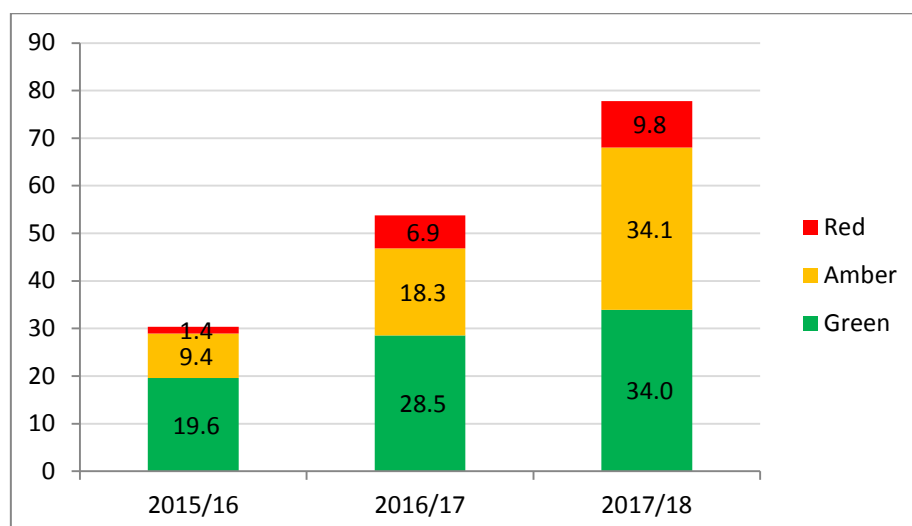
4.60 The council is considering the possibility of establishing a wholly owned housing company. A primary driver of the company would be to deliver housing at intermediate rents – that is, between market rents and social rent

levels while delivering a surplus to the general fund. Delivering units for those that are not eligible for social housing and cannot afford market prices in Camden is an objective of the CIP Programme, but due to the high house prices in Camden, the units earmarked in HRA CIP schemes for shared ownership are unlikely to be affordable for the intended residents. The company would seek to achieve a moderate surplus to the General Fund for investment in services and would have the potential in future to deliver or procure housing at varying rental levels, and commercial property in line with the council's objectives. If such proposals proceed they will subject to formal Cabinet decision making.

MTFS implementation update

- 4.61 The current financial strategy is now set to deliver budget reductions of £77.8m by 2017/18. This includes initiatives agreed in September and December 2014, the extension of the outcome focused waste contract agreed in June 2015, and the total of £2.7m budget reductions agreed in the December 2015 MTFS.
- 4.62 The Council has implemented the first year of the strategy and the budget reductions for the second year have been extracted from budgets. However, a number of projects are still in the planning phase – awaiting engagement with users or staff, further decision making or consideration of equality impacts.
- 4.63 There are elements of a small number of projects where there are significant barriers to the delivery of reductions ('red RAG' in chart 3). Officers are taking actions to mitigate these risks. Chart 3 shows forecast budget reductions to be delivered in each year of the current MTFS and the level of risk associated with these. At this stage in delivery, all 2015/16 savings are forecasted to be achieved. The only under achievement of 2015/16 savings (£102k) relates to income maximisation in arts and events – see paragraph 4.64 for more detail. The risks associated with the red/amber rated projects relate primarily to 2016/17 and 2017/18.

Chart 3 – Forecast Savings per Year and RAG Rating (£m)



- 4.64 Following a large pre-budget engagement exercise, the Council proceeded with project-specific consultation and engagement. The majority of these are now complete. The Council has held consultations on a number of major proposals, for example the future of libraries and how we can best support Camden's Voluntary and Community Sector (VCS) organisations in the future. Other engagement exercises, such as consultation on proposed changes to the Council's community safety service or engagement with service users on proposed Adult Social Care changes are yet to be completed.
- 4.65 As Cabinet has chosen to prioritise the continuation of waiving fees for community festivals, £102k of the agreed income generating target from the project *Maximising Income Through Places* (VC1) will no longer be achieved. It is therefore recommended that the savings target for this project is reduced by £102k – bringing the total savings for the project to £360k in 2016/17 and £690k in 2017/18. If approved the total revised financial strategy will then therefore stand at £77.7m.
- 4.66 A one-off pressure of £1.63m has been identified in 2016/17 relating to the Public Health MTFs budget reductions; project H1 – *Initiatives within Sexual Health Services*. This pressure has been caused by the delayed implementation of the pan-London Sexual Health programme which was expected to be agreed by the start of 2016/17. This change is now expected to be implemented by 2017/18. This pressure will be managed through the use of dedicated Public Health reserve (£1.2m) and early delivery of other Public Health budget reductions.
- 4.67 The Cost of Change reserve is the primary funding source used to facilitate the one off costs of delivering the financial strategy's transformational change and ongoing budget reductions. It is proposed that this reserve is increased by £2.01m to ensure the Council's ability to deliver the agreed strategy. This will be used to fund the following:
- The implementation of the financial strategy is reliant on dedicated support staff. It is proposed that a one-off balance of £1.060m is allocated to enhance the funding available to cover these costs. Specifically, this allocation will contribute to funding change support staff for the second half of the financial year 2016/17.
 - In September 2015, Cabinet agreed to establish a shared ICT and Digital service between Camden and Islington. This will create an integrated service to provide an ICT and digital service to both organisations with the proposals designed to deliver revenue savings of £4m per annum once the service is fully operational. Establishing this service will require one-off project investment costs of £5m, of which Camden's share will be approximately £2.5m. It is proposed that £0.95m is set aside within the cost of change reserve to support the implementation of this project. The remaining investment will be funded from within existing capital and revenue resources.

- 4.68 The MTFS contains total savings from the youth service of £1.648m across a number of separate projects, for implementation by 2017/18. At its meeting on October 2015, Cabinet agreed to consult on proposals to achieve the required savings and the outcome will be reported to Cabinet in April. One of the key representations from the consultation process was about the importance to young people of universal, good quality youth services. Officers are reflecting on the representations as well as wider developments in the funding of youth services across London. A further area of concern from the consultation process relates to youth violence and gang activity. This coincides with a recent increase in the number of first time offenders entering the youth justice system. Officers have reviewed the position, taking into account the impact of the reduction in resources for community safety. Consideration is being given to how these savings can be delivered on a sustainable basis and a full response will be contained in the report to the Cabinet in April.
- 4.69 Further information on the implementation of the financial strategy is provided in the online document [Financial Strategy Update: February 2016'](#)
- 4.70 In January 2016 the Cabinet agreed a new structure that will see the number of directorates decreased from 6 to 3 from April 2016. As the report noted, savings will be achieved incrementally throughout 2016/17 are therefore not reflected in the 2016/17 budget. When these savings are realised this will be reflected through budget monitoring and formally acknowledged in the 2017/18 budget.

Next Steps in the Financial Strategy

- 4.71 In our December MTFS report we stated that we expect to face a further funding gap beyond the delivery of the current strategy and we have already taken the first steps to address this pressure. The December report stated that we expect a funding deficit of approximately £20m in 2018/19. However, as set out above, the Spending Review and Local Government Finance Settlement presented a slightly improved situation for councils. This means that although we still expect to have to deliver further £20m of budget reductions on top of those agreed for the current strategy, these are forecast to be required over three years to 2020/21. This will give us time to consider a more transformative approach and thoroughly evaluate any opportunities for savings. At the same time the legislative changes affecting the Council's Housing Revenue Account described above are going to create more immediate significant pressures on housing budgets and the financial strategy will look to address these.
- 4.72 The new financial strategy will build on the work we have done in the past two years and harness the intelligence and opportunities developed in forming the current financial strategy. We will continue our focus on achieving the best outcomes for residents through Outcome Based Budgeting. The Outcomes Based Budgeting (OBB) approach to making investment and saving decisions involves considering the key issue of clarity regarding organisational priorities and an assessment of the areas of expenditure that make the biggest

difference within these outcomes. This approach enables us to identify innovative ways of delivering for our residents but also helps us to find areas where we think something is less of a priority or is not having a sufficiently positive impact.

- 4.73 In recent years a range of opportunities have grown to prominence as a means to either improve service delivery directly, or to reduce costs/increase income as a way to maximise the resources available to focus on key objectives. Under the umbrella term 'Public Service Reform', these opportunities include a range of potential areas including ensuring the council can derive the maximum benefit from any devolution of powers; maximising income to help offset cuts; and exploring areas of commercialisation, integration and collaboration with partners to share best practice and increase efficiency. We will explore which of these opportunities could work for us – to enable us to transform and re-evaluate some of our services with a more long-term focus whilst making savings and remaining focused on our key outcomes.
- 4.74 The new strategy will be supported by a targeted cost and activity analysis concentrating on areas of high spend and high impact to help us identify how we compare with other organisations in terms of achieving value for money from our investments. We remain committed to Right First Time and we will use this technique if we identify the potential to do so.
- 4.75 The aim will be to present around £20m of budget reduction proposals to Cabinet in December 2016. The Programme will incorporate initiatives in the Housing Revenue Account (HRA) to ensure a holistic strategy across all council services.

Revenue Outturn Forecast: Month 9, Quarter 3 (December)

- 4.76 The council operates a quarterly revenue budget monitoring system with a process to capture significant movements between quarters. As at month 9 (December), the General Fund is reporting a net underspend of £(3.801)m after the agreed allocation to reserves of £0.502m to support the HS2 programme in 2016/17 as agreed in December. This net underspend is the equivalent of 2% of the budget. There are a number of material projected underspends across the council, including placement costs in children's social care in CSF, reduced activity in substance misuse and smoking & tobacco in Public Health, and lower than anticipated Minimum Revenue Provision and interest payments in cross-cutting budgets.
- 4.77 The underspends are partially offset by overspends elsewhere. The largest General Fund departmental overspend is in the Culture & Environment directorate, where the main contributors are income pressures in a number of services including Commercial Waste, Building Control, Development Management and Parking Services. Further details of the forecast can be seen in the online document [2015/16 Financial Outturn Forecast \(Month 9 – December\)](#).

- 4.78 As set out in the above online document, Public Health expects to underspend by approximately £1.2m in this financial year. Subject to the year-end position, it is proposed this amount is transferred to the Public Health reserve and used to partially manage pressures that the service expects in 2016/17. The expected pressures are mainly due to delayed implementation of the pan-London Sexual Health programme, on-going increase in demand for sexual health services and continuing cuts to the Public Health grant.

Capital Programme Update

- 4.79 The December MTFs Cabinet report provided a comprehensive update on the capital programme following the second review of capital. Since then a small increase in developer's contributions have increased budgets in C&E and HASC. The latest overview of the capital programme can be found in the online document [Capital Projections: 2015/16 to 2024/25: February 2016](#). Papers also for consideration by Cabinet in February include proposals for a new General Fund CIP scheme to redevelop Highgate Newtown, and an outline business case to secure the future of Camden Town Hall.
- 4.80 Due to the scale of the programme, its reliance on receipts and market conditions, and the influence of government legislation, there are significant risks within the capital programme that must continue to be monitored and managed. These are set out in [section 5.10- 5.15](#).

Capital Outturn Forecast – Month 9 (December)

- 4.81 The projected outturn is £199.8m, which represents a slippage of £(9.9)m on the budget for the year of £209.7m.
- 4.82 Capital receipts generated from the planned disposals programme total £42.2m as at month 9, and the latest projections indicate slippage of a number of sales to the next financial year. These include sales relating to properties at Holly Lodge, and Homes for Older People. Further details of capital forecasts can be found in the online document ['2015/16 Financial Outturn Forecast \(Month 9 - December\)'](#).

5.0 WHAT ARE THE KEY IMPACTS / RISKS? HOW WILL THEY BE ADDRESSED?

Impact of the Council's Medium Term Financial Strategy

- 5.1 Although the Council's financial strategy has been progressing well so far it is recognised that the Council continues the challenging process of extracting large sums of funding from the Council's budget while achieving transformational service change over the next two years.
- 5.2 As set out in [paragraph 2.6](#), a number of projects are subject to consultation with residents and other stakeholders and to the results of equality impact assessments (EIA). If the proposals are changed in a way that materially

reduces the budget reductions derivable from them, there will be a need to make up for the shortfall from other additional reductions elsewhere.

- 5.3 There will be few, if any, services not affected by the changes, and in some cases the resulting services may be quite different from that previously offered. Although the Council will maintain its policy of minimising redundancies where possible, for example through redeployment, it is anticipated that the scale of cuts means that significant job losses will occur.

Government Funding Reductions

- 5.4 The Autumn Statement and Spending Review announced by the Chancellor on 25th November set out the continuation of the Government's austerity programme and further funding cuts beyond the current financial strategy in 2017/18. This was confirmed in the Local Government Finance Settlement whose implications are set out in [section 4](#).
- 5.5 Current modelling on the figures included in the four year settlement suggests that the budget reductions planned in the current financial strategy will be sufficient to deliver a balanced budget in 2017/18 as long as the current programme is implemented in full and on time and subject to decisions regarding Council Tax. However, as set out in [section 4.7-4.9](#) there is significant uncertainty around the figures provided in the Settlement, and these will increase towards the latter years of the parliament as the government has yet to confirm the methodology to distribute some grants such as the revised New Homes Bonus, is yet to detail the burdens that may be passed on to local government in the Improved Care Fund, and may seek to roll-in some current grants such as Public Health into core funding.
- 5.6 Furthermore, the Government's plan to eradicate the national deficit by 2019/20 is partly dependent on the success of revenue generation plans, such as reducing tax avoidance, increased revenue from Council Tax and income from the apprenticeship levy. If these do not generate the required revenue, the government may seek to make up the shortfall with further cuts. The council must be mindful that in recent years the government has on numerous occasions made unexpected cuts to funding levels on top of those previously set out, and if cuts to funding prove higher than currently expected we may have to find additional reductions quickly. Analysis by the Centre for Economics and Business Research in late January warned that the economic growth is likely to be lower than what was expected in the Spending Review, impacting on the government's ability to eliminate the budget deficit by 2020 without any further cuts.

Business Rates

- 5.7 The Spending Review in November 2015 confirmed that the government would move towards full retention of business rates by councils nationally. Although we welcome further localisation of the business rate system, there is not sufficient detail to evaluate the impact of this reform on Camden.

- 5.8 There will remain a national 'equalisation system' in place (such as the tariff we pay under the current system), but there was no detail on how the new system will take into account the various levels of population and need across local authorities. It is not yet clear how the risk that a council may suffer a significant fall in rates will be managed centrally, although it was stated the current 'safety net payment' system, which ensures no council falls too far below the government set target for retained business rates, will stay in place.
- 5.9 The Chancellor stated that the reform will be fiscally neutral, which also means the continuing contribution of local authorities to deficit reduction. The government has said it will consult in 2016 on the range of responsibilities they will pass on in exchange for increasing rate retention, and indicated that these could include administration of Housing Benefits for Pensioners, TfL capital projects, and a substitution of the funding for the current Public Health grant. It is possible that any potential financial benefit the council could get from the reform of business rate could be outweighed by spending on these new responsibilities. These new responsibilities may be the way the government is able to continue to pass on cuts to local authorities while allowing them to retain all rates on an ongoing basis. It could also be the mechanism through which funding for further devolved responsibilities could occur.

Capital Programme

- 5.10 As highlighted in previous MTFS reports, over half of the council's capital programme is funded from the sale of existing and new build properties. The bulk of these sales receipts are generated by the Community Investment Programme (CIP) with a challenging target of £377m over the next 3 years. A high dependence on capital receipts carries inherent risk, particularly the risk of slippage in the delivery of these sales and the risk that the anticipated sales values will not be achieved.
- 5.11 2016 is being forecast as a year of cooling house prices with Savills currently forecasting 0% growth for the year in London, with growth returning through 2017-20. The largest scheme selling during 2016 is Maiden Lane. For this scheme in particular we have taken a very cautious approach to our sales price assumptions and therefore the funding of the capital programme is not considered to be at risk.
- 5.12 Output in the London construction industry through 2015 remained high and in Q4 the number of residential units under construction in the capital was greater than during the last peak of 2007. Whilst there are signs of cooling, capacity constraints remain - contractors are encountering labour shortages and supply chain issues, which has an impact on ability of schemes to achieve pre-agreed timescales.
- 5.13 This presents real risk to the council in the form of;
- High tender price returns for projects where we are not yet in contract
 - Legal challenge from contractors attempting to claw back costs on schemes they committed to prior to 2014

- Delays to scheme completion dates, which will mean slippage in generation of sales receipts and may impact on our ability to achieve grant award deadlines.
- 5.14 In light of these challenges, the council reviews each phase of each scheme at key decision points and will only move forward if the business case is viable. We are prudent in our grant and receipts delivery assumptions. In addition, performance monitoring of CIP schemes through the CIP governance process is being enhanced and sensitivity testing being undertaken to understand the impact of unplanned for cost or sales price changes. Work is also ongoing to consider alternative delivery models which may be necessary to deliver our ambitious CIP targets and to mitigate some of the inherent risks of a programme of this size.
- 5.15 The HRA debt cap places a legal limit on the amount of borrowing the council can undertake in relation to the housing capital programme (including housing related CIP schemes) and we must manage the risk of breaching the debt cap limit. £683m has been added to the housing capital programme over the past two years, mainly to Better Homes and Estate Regeneration planned expenditure. It is now considered prudent to take a pause in HRA scheme approvals until at least the July 2016 MTFs while focussing on the delivery of the agreed programme. This is particularly timely given current uncertainty of the HRA levy which is discussed in [section 5.32 - 5.35](#) of this report.

Risks in Adult Social Care

- 5.16 Phase 1 of the Care Act (2014) came into force on 1st April 2015. This legislative change has increased the Council's duties in terms of prevention, information and advice, eligibility for services and support to carers. Phase 2 of the Act, which would have created a considerable unfunded cost pressure on the Council was originally scheduled to come into force on 1st April 2016 but has now been delayed for 4 years. The Council received funding to implement phase 1 via a combination of direct grant and through the Better Care Fund via the NHS. The 2016/17 settlement was unclear with regards to future funding of Adult Social Care legislative pressures.
- 5.17 Following national requirements, the Council and Camden Clinical Commissioning Group entered into a section 75 Better Care Fund (BCF) pooled funding agreement with the Council acting as host. This fund amalgamated a number of existing NHS revenue and Council capital funding streams into one pool, with associated performance and governance arrangements. The Better Care Fund will continue as part of the Health and Social Care integration agenda; however, the new planning requirements from NHS England may require some changes to meet new mandated performance requirements and conditions. Negotiations with Camden Clinical Commissioning Group are underway however there is a risk that funds that are used to protect Adult Social Care services may diminish.
- 5.18 Adult Social Care is currently experiencing a number of demand pressures, potentially as a result of the publicity surrounding the Care Act as well as on-

going demographic and health system pressures. As at September 2015, there has been a 15% increase in referrals into Adult Social Care with a consequential impact of an increase of 2.3% in customers supported to live in the community. There is also an ongoing pressure from children with complex needs transferring into Adult Social Care Services. The ongoing demographic and other pressures are increasing the difficulty associated with meeting the Adult Social Care savings target. The proposal to raise a 2% Council Tax precept specifically for Adult Social Care in 2016/17 reflects the significance of this range of risks.

Schools Funding

- 5.19 The Spending Review reconfirmed the objective from the previous parliament to move towards a national system for the distribution of all three blocks of the Dedicated Schools Grant (DSG) from April 2017 in order to fulfil the government's commitment to introduce "fairer funding". Such moves will impact negatively on Camden schools, early years provision, and high needs, which have historically been better funded than most other local authorities.
- 5.20 The Education Funding Agency Settlement for 2016/17 set out a further cash freeze in the schools block (except for a minor uplift relating to a technical adjustment) and early years block. This results in pressures in these areas due to rising costs such as increases in national insurance rates and cost inflation. However, over the medium-term the impacts of a national formula could be significantly greater. There remains a strong risk that better funded areas like Camden may see their school funding reduced to compensate less well funded areas. Camden schools block currently receives around £6,200 compared to a national average of around £4,600. Significant changes were made for 2015/16 to the distribution of funding within Camden's local formula to bring the funding of schools closer to the averages for all authorities in England. It is expected that this action will reduce the changes required when a national funding formula is introduced and provides a longer period to phase in the changes.
- 5.21 The Spending Review has committed the government to the increase of childcare entitlement for 3 and 4 year olds from 15 hours to 30 hours from September 2017. The offer will be open to families where there are two working parents who both work over 16 hours a week, and do not earn more than £100,000 per annum in aggregate. The government has stated that to enable the doubling of free childcare for 3 and 4 year-olds with working parents they will invest at least £50 million of capital funding to create additional places in nurseries and over £300 million a year to increase the average hourly rate paid to childcare providers. It remains to be seen whether this investment will be sufficient to fund the costs nationally, especially in areas with much higher local supply costs such as Camden. For historical reasons, Camden receives funding for early years at a high level compared to other authorities. We use this funding to provide 30 hours nursery provision (including lunch) in children's centres and nurseries. However, as part of the fairer funding initiative, the level of funding that Camden receives is unlikely to be maintained following the introduction of the national funding formula in

2017/18. Early years funding is not included in the government's protection of funding to schools and as a consequence is at greater risk of reduction in order to pay for pressures elsewhere within the educational system such as the government's commitment to extend free child care for working parents. Although no figures are yet available from the government, the possible reduction could eventually be as much as £6m out of a total of £18m early years funding within the DSG.

- 5.22 Although the 2016/17 Settlement included a 1% uplift in the high needs block of the Dedicated Schools Grant which funds special educational needs provision, the national funding formula means the outlook in this area is also very challenging. The previous government completed a recent 'call for evidence' as part of its work to establish a funding formula for the distribution of high needs funding. Designing a funding formula that takes account of the various different needs will be extremely challenging for the government as the distribution of pupils and young adults requiring support do not match any particular index of needs. From a simple per head of population calculation, Camden has one of the highest levels of funding and, although the details have yet to emerge, our working assumption is that we may lose some £5m per annum out of a total of £32m high needs block funding. It is not clear how quickly such a reduction would be made.
- 5.23 A consultation will be launched in 2016 ahead of the implementation of a national formula in April 2017 and the government has indicated that there will be a transitional period to smooth implementation but it is unclear how long this will be and the potential impact per block.
- 5.24 The December report noted that to help mitigate the risk in the Schools and high needs blocks the Council and the Schools Forum have agreed to sponsor two projects to review Camden's schools' funding, with consultative support provided and financed by the council. The schools block funding review has allocated schools to clusters based on a set of attributes and has produced a range of benchmarking information to help identify potential savings. The review is now working with schools on an individual basis. The high needs block funding review has begun to examine special educational needs (SEN) admission arrangements and the transparency of the SEN system and the distribution of Camden's DSG compared to arrangements elsewhere in the country. The review is considering benchmarking information where Camden appears a statistical outlier compared to neighbours.
- 5.25 The government has reiterated the Prime Minister's statement from the Conservative conference that it intends to end local authorities' role in running schools, and that all should become an academy. The timescales and mechanisms for this were not set out, but this would have significant impacts on current school funding methods and processes going forward.

Housing Revenue Account

- 5.26 From April 2012 the government enacted self-financing which meant that councils were able to retain all of the income raised within the HRA in

exchange for taking on a level of debt from the national subsidy system. Under the self-financing settlement Camden was assumed to be able to support £518m of housing debt. The Government assessed that this was affordable for the council based on a range of assumptions about ongoing costs and income streams including the expectation that the Council would continue to raise rents in accordance with the rent restructuring formula until target rents were reached and then by RPI +0.5% per annum.

5.27 Despite the self-financing legislation only being in place for three years the government has announced plans to enact a number of legislative changes that will have a negative financial impact on the Council's Housing Revenue Account by changing the assumptions that were used as part of the self-financing debt settlement. In addition the new government legislation may potentially lead to the need to dispose of some of the council's housing stock.

5.28 The new areas of government legislation affecting the Housing Revenue Account are:

- A 1% per year reduction in social rents per year over a 4 year period
- The funding of the extension of Right to Buy to Housing Association tenants from the Housing Revenue Account
- Enforcing market rents on tenants with 'higher' household incomes above £40,000 with the additional income paid over to the government

5.29 **A 1% per Year Reduction in Social Rents:** The council's current 30 year business plan for the HRA is predicated on annual income rises of CPI + 1% + £2 for the next two years and then CPI increases after that. The shift to an enforced 1% reduction in rents will have a large impact on rental income and therefore the ability of the council to continue to invest in the housing stock, for example through Better Homes works.

5.30 It is estimated that the 1% reduction will have a negative cumulative impact of £69m by 2019/20 compared with existing rent increase assumptions. The council has prudently not yet committed all of these resources, so there are a number of options available for future budget setting, including deferring or reducing the level of expenditure on major works and planned maintenance, identifying alternative sources of capital funding or finding efficiency savings in the housing running cost budgets.

5.31 For 2016/17 Cabinet has agreed to a range of efficiencies and additional income sources within the HRA to balance the budget should the Act enforcing the rent reductions receive royal assent. In the medium term the HRA is expected to face an annual funding gap of £14.1m by 2019/20 based on expected cost pressures and the reduction in rental income only. The Council is establishing a HRA savings programme as part of the corporate programme to achieve the savings required to balance the HRA budget.

5.32 **Funding of Right to Buy to Housing Association Tenants from the Housing Revenue Account:** In order to fund replacement homes for those disposed under the new housing association right to buy scheme the

government is planning to charge a levy to Councils' Housing Revenue Accounts. The levy is expected to be calculated based on the value of the Council's housing stock that is estimated to become void during each year. The value and timing of the levy is not yet clear but there is a significant risk that in order to fund the payment of the levy the Council will need to sell a number of housing assets.

- 5.33 Even if the Council is able to fund the payment of the levy without selling Housing Revenue Account assets the Housing Bill puts a duty on the Council to consider selling high value properties when they become void.
- 5.34 While the government has indicated that there will be one-for-one replacement stock built it is not certain where this will be. It is possible that replacement stock could be built outside of the borough resulting in a net loss of council housing in Camden.
- 5.35 The loss of 300 units would result in a loss of revenue income to the HRA of approximately £1.6m per annum. The council would therefore need to identify efficiency savings to compensate for this loss. If the proposals are confirmed unaltered and the council is forced to sell a significant number of properties each year in order to fund the payment of the levy, it would bring into question the long term viability of the HRA.
- 5.36 **Enforcing market rents on tenants with 'higher' household incomes above £40,000:** Current proposals state that any additional income received from higher rents will have to be paid over to the government. The Housing Bill is expected to give Councils the power and the obligation to request income details from Council tenants. However, it is unclear how these additional rents will be collected and how any additional pressure on rent arrears will be dealt with, but it is possible that this could result in additional costs to the HRA. Collecting and maintaining income information for all tenants could be administratively expensive, depending on the details of the final regulations.
- 5.37 There is also presently no clarity on legislation setting the level of social rents after 2019/20. This along with the potential ongoing effects of the 'levy based on high value voids' and 'pay to stay' mean that further savings in the HRA are likely to be needed from 2020/21 onwards.

Syrian Refugee Crisis

- 5.38 Camden has committed to resettle 20 refugee families in the borough following the large-scale displacement from Syria as part of the government's Vulnerable Persons Resettlement Scheme (VPRS). The first four families arrived in Camden in December 2015 and the remainder are expected over 2016. The Council is working on the principle that it should not use any of its own resources to fund resettlement. The government has confirmed that the first 12 months of resettlement costs will be covered and that tapered funding for the subsequent four years will be allocated as part of mainstream government grant. However the funding is on a unit cost basis which does not take

account of London's high housing costs. The Council was able to negotiate additional funding for the first four families to fully cover their costs. The Council is now working with the GLA and London Councils to lobby government for increased funding for London boroughs to participate in the VPRS, if the unit based grant funding is not increased, an additional £100,000 of council resources may be required to house even the smallest families and meet the council commitment in full.

6.0 WHAT ACTIONS WILL BE TAKEN AND WHEN FOLLOWING THE DECISION, HOW WILL THIS BE MONITORED?

- 6.1 The Council operates a robust financial governance and monitoring process. Chief Officers receive regular reports on the financial position, and regularly reviews the capital programme and the medium term assumptions that underline the Council's modelling.

7.0 LINKS TO CAMDEN PLAN OBJECTIVES

- 7.1 The proposed 2016/17 budget reflects the strategic resource prioritisation decisions taken by Cabinet in establishing the financial strategy in September and December 2014, and iterated in the financial strategy updates since.

8.0 CONSULTATION

Consultation with Business Rate Payers

- 8.1 The Council consulted the business community during the decision making process that culminated with the proposed budget. Contact was made with representatives of Camden Business Networks, and the consultation was widened to invite responses from business rate payers by noting the consultation on the Council's website. We have received one response to date from a representative of a group of businesses, who queried fees and charges agreed in December regarding commercial waste food disposal, and the distribution of resources generated through the late night levy. Feedback has been shared with relevant cabinet members.

Public Engagement in the Development of the Financial Strategy

- 8.2 The Council undertook an extensive series of public engagement exercises prior to determining the Medium Term Financial Strategy in order to connect with and receive input from as many residents as possible. This engagement played an integral role in shaping the financial strategy agreed by Cabinet in September and December 2014. This process helped enable the Council to shape its response to the financial challenge in a timely and planned way. From these conversations, we have been able to develop the radical thinking and new ideas required to help protect our borough from the unprecedented cuts we face.

9.0 LEGAL IMPLICATIONS

9.1 The Cabinet and Council in recommending and then setting the Council Tax must have due regard to the impact those decisions will have upon the Councils Statutory duty with regard to equalities. In summary these legal obligations require the Council and Cabinet, when exercising its functions, to have 'due regard' to the need to 1. Eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act; 2 to advance equality of opportunity between people who share a relevant protected characteristic and those who don't; 3. Foster good relations between people who share a relevant protected characteristic and those who don't (which involves tackling prejudice and promoting understanding). Under the Duty the relevant protected characteristics are: Age, Disability, Gender reassignment, Pregnancy and maternity, Race, Religion, Sex, Sexual orientation. In respect of the first aim only i.e. reducing discrimination, etc. the protected characteristic of marriage and civil partnership is also relevant.

9.2 Appendix A sets out further comments of the Borough Solicitor.

10.0 RESOURCE IMPLICATIONS

10.1 The comments of the Director of Finance are contained within this report.

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

11.1 The following resources have been used in the preparation of this report and are available online through the hyperlink below or via the web address www.camden.gov.uk/MTFS:

- [2015/16 Financial Outturn Forecast Update \(Month 9 - December\)](#)
- [Wider Economic Environment and Medium-term Financial Forecasts: February 2016](#)
- [Financial Strategy Update: February 2016](#)
- [Capital Projections 2015/16 to 2024/25: February 2016](#)
- [2016/17 Budget Book](#)
- [2016/17 Code Book](#)

Appendices:

- A. The Legal Framework Governing Budget Decisions
- B. The Local Government Finance Settlement 2016/17
- C. Fees and Charges:
 - C1. *Supporting Information*
 - C2. *List of Fees and Charges – Cabinet to Approve*
 - C3. *List of Fees and Charges – Council to Approve*
- D. Levies Background
- E. 2016/17 Budget Pressures
- F. 2016/17 Budget Estimates:
 - F.1. *Culture and Environment Estimates*

- F.2. *Children Schools and families Estimates*
- F.3. *Housing and Adult Social Care Estimates*
- F.4. *Legal Services Estimates*
- F.5. *Strategy and Organisation Development Estimates*
- F.6. *Finance Estimates*
- F.7. *Public Health Estimates*
- F.8. *Non Departmental Estimates*
- F.9. *Housing Revenue Account Estimates*
- G. The Council Tax System
- H. Statutory Determination of Council Tax 2016/17
- I. Equality Impact Assessment
- J. Glossary of Terms

REPORT ENDS

A THE LEGAL FRAMEWORK FOR SETTING THE COUNCIL TAX

Setting the Council Tax

- A.1 Section 1 of the Local Government Finance Act 1992 establishes the basic duty of a billing authority to levy and collect the council tax in respect of dwellings within its area.
- A.2 It requires every “billing authority” (local authority) to set a Council Tax for each financial year.
- A.3 The process of setting the Council Tax and the setting of a balanced budget are closely linked as the Council Tax is a major source of income and will be set at a level to enable the Council to meet its financial obligations for the following year, or in other words, for it to be able to balance its books. The Council is then under a legal obligation to publish details of the amount set.
- A.4 The amount of Council Tax set by the billing authority must be set before 11th March in the preceding financial year, although failure to do so does not affect validity of an amount set after that date (but would result in the Council having acted and while it had not set the Tax continuing to act unlawfully and open to challenge). No amount may be set before the earlier of 1st March or the date of issue to the billing authority of the precept from the major precepting authority. A setting of an amount of Council Tax will be void and of no legal effect if it fails to meet these requirements or those relating to relevant calculations set out in the Act.
- A.5 This decision to set the Council Tax is reserved to the authority and cannot be taken by the Cabinet or delegated to officers (Regulation 4 of the Local Authority (Functions and Responsibilities) (England) Regulations 2000/2853). However, the Cabinet has responsibility for preparing, revising and submitting estimates and other amounts to the authority for consideration by the authority when reaching its decision on the council tax. The “estimates” relate to the budget proposals, which, having taken account of income and grant, lead to the Council Tax “calculation”. The “calculation” relates to the amount of Council Tax that the Council itself formally “calculates” before the decision to set the level of Council Tax is made.

Balancing the Budget

- A.6 Before setting the level of the tax, the Council must have agreed a balanced budget, differentiated by services, which is sufficient to meet estimated revenue expenditure, levies, contingencies, any deficit estimated to be brought forward from previous years, and any amounts required to be transferred between funds. As part of the achieving of a balanced budget the Council must ensure that its income is sufficient to achieve and maintain sufficient reserves. The level of the budget requirement itself must not be unreasonable having regard to the Councils fiduciary duty to its tax payers.

APPENDIX A

- A.7 Setting a budget which does not balance could be subject to a declaration by the Courts of the accounts being illegal and anything done as a direct result of that would also be vulnerable to being overturned (R v Liverpool CC Exp. Ferguson [1985]).
- A.8 Members will be aware of the provisions of the Localism Act with regard to Council Tax. Previously, central government had the power to 'cap' council tax rises. If Ministers thought that local authorities were increasing taxes excessively they could stop them doing so by way of a cap. Under these new provisions the Secretary of State will determine a limit for council tax increases which has to be approved by the House of Commons. If an authority proposes to raise taxes above this limit they will have to hold a referendum to get approval for this from local voters who will be asked to approve or to veto the rise. The authority is, therefore, under a legal obligation, in order to avoid the need for a referendum, taking into account guidance from the Secretary of State, to decide whether its relevant basic amount is excessive.
- A.9 The legislation lays down in detail the matters which an authority must take into account both in general terms with regard to income and expenditure and by taking one away from the other this results in the "council tax requirement" for the year. Previously the calculation resulted in its budget requirement. The Council is then under a legal obligation should it have a requirement to calculate the tax by dividing the council tax requirement by its Council Tax base - which was agreed by full Council on the 25th January 2016.
- A.10 The role of the Director of Finance as the Council statutory finance officer (s151 Local Government Act 1972) is pivotal. Members are under a duty (and may expose themselves to liability if they do not) to take his advice unless they have good and rational reason to not do so pursuant to the Code of Conduct.
- A.11 Under Section 25 of the Local Government Act 2003, the Council's Chief Financial Officer is required to report to the Council on the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves. The Council is under a duty to have regard to the report when making decisions about the calculations in connection with which it is made.
- A.12 Another consideration which members must take into account in reaching their decisions is the views of business ratepayers (Section 65 of the Local Government Finance Act 1992).
- A.13 Failure to set a balanced budget or set a council tax would also have practical implications as the council could be faced with acute cash flow and potential collection difficulties.

Member Voting

- A.14 Section 106 of the Local Government Finance Act 1992 makes it a criminal offence for any member with arrears of council tax which have been outstanding for two months or more to attend any meeting at which a decision affecting the budget is to be made, unless the member concerned declares at

the outset of the meeting that he or she is in arrears and will not be voting on the decision for that reason. The member concerned must not vote but may speak. If a Cabinet member has arrears outstanding for two months or more, they are prevented from taking any part in such a decision. The application of Section 106 of the 1992 Act is very wide and members should be aware that the responsibility for ensuring that they act within the law at all times rests solely with the individual Member concerned.

Common law duties

- A.15 In making decisions in relation to the revenue budget and the Council Tax the Council (and its Members), as well as having a duty to ensure that the Council acts in accordance with its statutory duties, must act reasonably and must not act in breach of its fiduciary duty to its ratepayers and Council Tax payers.
- A.16 In reaching decisions on these matters, Members are bound by the general principles of administrative law. Local authority decisions need to be rational, prudent and made in accordance with recognized procedures. A local authority's discretion must not be abused or fettered and all relevant considerations must be taken into account. No irrelevant considerations may be taken into account, and any decision made must be one which only a reasonable authority, properly directing itself, could have reached. The resources available to the Council must be deployed to their best advantage.
- A.17 There is an overriding legal duty on Members to act prudently, responsibly, in a businesslike manner and in the best interests of the general body of local taxpayers. In deciding upon expenditure, the Council must fairly hold a balance between recipients of the benefits of services provided by the Council and its local taxpayers. Members should note that their fiduciary duty includes consideration of future local taxpayers as well as present local taxpayers. Fiduciary duty is also likely to include acting in good faith with a view to complying with statutory duties and financial prudence in the short and long term.

B LOCAL GOVERNMENT FINANCE SETTLEMENT 2016/17**Local Government Finance Settlement – Impact on Camden**

- B.1. The government has adopted a new formula to set out councils' spending capacity over the years of this parliament, known as 'core spending power'. This includes the Settlement Funding Assessment (baseline retained business rates and Revenue Support Grant), the government's estimates of Council Tax to be generated, the 'Improved Better Care Fund' to be received from 2017/18, and estimates of New Homes Bonus. On the figures set out in the Settlement, Camden's 'core spending power' will fall from £251.4m in 2015/16 to £238.8m in 2019/20 – a cash reduction of £13m (5%). It is important to note that the figures set out are projected estimates and will change depending on a number of factors, such as the final methodology used to distribute the Improved Care Fund (and new burdens this funding may entail), whatever revised basis is adopted to calculate the revised New Homes Bonus, as well of course as the volume of increase in eligible homes. Furthermore, the government's assessment includes assumptions on growth in the local tax base, and that councils will choose to increase 'standard' council tax by the equivalent of CPI inflation each year (projected at around 1.75% on average) and that they will raise the adult social care council tax precept announced in the Spending Review by 2% each year. Should any of these factors not happen the cuts to the government's definition of spending power will increase.
- B.2. On an analysis of Settlement Funding Assessment (SFA) – the main mechanism through which the government has enacted cuts in recent years - Camden is set to face cash cuts of £41.8m between 2015/17 and 2019/20 – a cut of 27%. The calculations assume increasing annual increases to the business rates baseline, which are dependent on a rise in RPI inflation.

Table 1: Reductions to Settlement Funding Assessment 2015/16 to 2019/20

SFA Analysis	2015/16	2016/17		2017/18		2018/19		2019/20		Cumulative Cut
	£m	£m	Annual Cut	£m	Annual Cut	£m	Annual Cut	£m	Annual Cut	
Revenue Support Grant	71.77*	54.81	(24)%	41.11	(25)%	31.87	(22)%	22.32	(30)%	(69)%
Business Rates Baseline	83.04	83.73	1%	85.37	2%	87.89	3%	90.7	3%	9%
Total	154.8	138.54	(11)%	126.49	(9)%	119.77	(5)%	113.02	(6)%	(27)%

*adjusted baseline to include funding previously outside of Settlement but now 'rolled-in'- primarily Care Act Funding regarding changes to Camden baseline.

- B.3. The government has adopted a new approach to apportioning reductions in SFA via the cuts to Revenue Support Grant. The cuts formula now includes a wider definition of council resources by including council tax in the level of funding to which the cuts are applied. This further new definition of resources, known as 'Settlement Core Funding', generally results in less harsh cuts to grant dependent councils than the previous mechanism which just applied cuts to SFA. The formula also seeks to apply similar level reductions to

Authorities based on the type of services they provide. Effectively, this means that 'lower' tier councils like districts face a sharper reduction in funding compared to 'upper' tier councils such as counties, to reflect these authorities roles in delivering adult social care and children's' services. As Camden is a unitary authority delivering services at both levels it suffers a combined set of cuts based on the government's estimates of which proportion of 'core funding' falls into each tier.

- B.4. The overall indicative outlook for funding represents an improved position from the OBR projections at the time of the July 2015 budget. In July, London Councils estimated that £498m would be available in 2019/20 for RSG, whereas this was revised to £3.039bn following the Spending Review. Given the chancellor's repeated intention to phase out core grant by the end of the parliament, these figures must be treated with caution, as it is not clear how this proposal is currently captured with the published figures. There remains the potential that unannounced new burdens will be rolled into this funding over the course of the parliament. However, on the analysis possible from the information released to date, the delivery of the current financial strategy, combined with our ability to raise additional income for adult social care through a new Council Tax precept, will leave the council in a strong position to present a balanced budget in 2017/18.

Specific Grants

- B.5. The Settlement and subsequent announcements have provided detail on several significant changes to specific grants in 2016/17 and the years beyond.
- B.6. Public Health has been cut by 6.2% in 2015/16 - £1.8m. It has since been announced that this cut will be permanent and that the grant will suffer further cuts of 9.6% by 2020/21. This means a further cut of around £2.8m to Camden's grant. The Spending Review suggested that the grant may become non-ringfenced from 2018/19 and there is therefore the potential it may, at that point, be merged into SFA.
- B.7. The Spending Review signalled the government's intention to change the New Homes Bonus "to save at least £800m to invest in social care". The consultation announced with the settlement proposes to do this through two alterations. The first is a reduction in the number of years on which the grant is received for every additional home in an Authority from six years to four. The second proposal is to 'sharpen the incentive', and suggestions include withholding payments where a council has not agreed a local plan and where homes are built only after planning consent was agreed on appeal. While the methodology adopted will therefore influence how much Camden may be set to lose, on the government's own pro-rata application of the required national cuts to achieve £800m of savings Camden's grant would reduce by 39% between to 2016/17 and 2019/20.
- B.8. The savings achieved through the changes to New Homes Bonus will be largely used to create an 'Improved Care Fund' from 2018/19. The distribution method for the national pot has yet to be finalised but it is proposed to be based on a historical social care needs formula, with allocations reduced to take into account councils' abilities to raise additional income through the

social care precept. On the basis of the proposed formula, Camden is set to receive £0.8m in 2017/18 from the Fund, rising to £9.4m in 2019/20; however it is not known whether the fund will be for specific new responsibilities or whether it is expected to replace funding currently provided by the NHS.

- B.9. In 2015/16, Camden received two adult social care grants for new burdens relating to the first part of the Care Act, totalling £1m. These were in acknowledgement of the increased responsibilities regarding carers, deferred payments, and early assessments. These funding streams have been deleted and instead notionally earmarked in SFA from 2016/17.
- B.10. The Education Services Grant, which the council receives in recognition of services provided centrally to schools on a per-pupil basis, is set to fall by £0.2m in 2016/17.

Settlement Funding Assessment

- B.11. Camden’s Settlement Funding Assessment (SFA) for 2016/17 has been set at £138.5m comprising Revenue Support Grant of £54.8m and baseline funding (retained business rates) of £83.7m. This compares to a figure of £154.8m given in the 2015/16 settlement. There is a reduction of £16.2m (11%) on the adjusted 2015/16 SFA.
- B.12. Our tariff payment and our baseline funding figure have increased by 0.8% in line with the increase in the business rate multiplier.

Specific Grants

- B.13. The allocations for Camden are shown below:

Table 1: Specific Grants

	2015/16 £000	2016/17 £000
Council Tax Localisation Grant	67	0
New Homes Bonus	5,420	9,241
Lead Local Flood Authorities Grant	57	0
PFI Grant	8,456	8,456
Housing Benefit and Council Tax Admin Grant	2,468	2,172
Public Health (DoH Grant)	26,726	28,194
Section 31 (NHB Rebate etc)	271	191
Section 31 (Business Rates - 2% cap; retail discounts; small business relief)	2,917	1,807
Education Services Grant	2,355	2,122
Local Reform CV DH	173	173
Adult Social Care new burdens	971	0
Independent Living Fund	683	865
TOTAL SPECIFIC GOVERNMENT GRANTS	50,564	53,219

- B.14. In 2015/16 the council was obliged to hand over 27% of its New Homes Bonus to the Mayor’s London Enterprise Partnership, which it then received back for jointly agreed local projects. The government has confirmed that for

2016/17 this arrangement will not continue, and this accounts for £2.1m of the increase in the grant set out in the table above.

- B.15. The higher Public Health grant in 2016/17 reflects a full year effect of the transfer of responsibility for 0-5 year old public health services from NHS England of £2.121m and represents a cut in like for like resources.
- B.16. In 2015/16, Camden received two adult social care grants for new burdens relating to the first part of the Care Act, totalling £1m. These were in acknowledgement of the increased responsibilities regarding carers, deferred payments, and early assessments. These funding streams have been deleted and instead notionally earmarked in SFA from 2016/17.
- B.17. Council receives an allocation which compensates for the cost pressures caused by the closure of the Independent Living Fund (ILF). This funding is set to recue over the next four years and the government is consulting on how this funding should be distributed between councils.

Business Rates Retention

- B.18. The funding to Camden provided from business rates is not wholly dependent on announcements made as part of the Local Government Finance Settlement but also importantly on the level of business rates we estimate will be collected in Camden. We estimate that in 2016/17 we will collect £524m compared to the 2015/16 budget of £529.881m. There have been increases in the tax base due to new buildings but there have also been reductions in income due to appeals (including the cost of back-dating the reductions) and conversions to residential use. The table below incorporates the settlement figures on the Tariff and Baseline Funding, which increased by 0.8% in line with the business rate multiplier, and shows the level of Business Rates that Camden will retain.

Table 2: Business Rates Retention

		Estimate 2015/16 £000	Estimate 2016/17 £000
A	Business rates collected	529,881	524,000
B	Government share @ 50%	(264,941)	(262,000)
C	GLA share @ 20%	(105,976)	(104,800)
D	Tariff payable to Government	(65,064)	(65,605)
E1	Camden share before Levy (A+B+C+D)	93,900	91,594
E2	Adj. for Small Business Rate Relief	1,525	475
E3	Camden adjusted share	95,425	92,069
F	Baseline funding level	83,035	83,727
G	Camden adj. share less baseline funding level (E3-F)	12,390	8,342
H	Levy payable to Government @ 43.9% (G * 0.439)	(5,443)	(3,665)
J	Retained business rate income (E1+H)	88,457	87,929

FEES & CHARGES 2016/17 SUPPORTING INFORMATION

C1.1 Parking Management

Diesel Permit Surcharges

In order to address air quality issues in the borough it is proposed to revise the diesel surcharge from a £10 flat rate charge per vehicle to a tiered charge based on engine size to reflect the different levels of emissions.

Under the Environment Act 1995 local authorities have a statutory responsibility to undertake Local Air Quality Management (LAQM). If a Local Authority identifies any locations within its boundaries where the Air Quality Objectives are not likely to be achieved, it must declare the area as an Air Quality Management Area (AQMA). In 2000 the whole of Camden was categorised as an AQMA.

The major source of air pollution in London is emissions from road traffic, with nitrogen dioxide (NO₂) and particulate matter (PM_x) emissions accounting for 63% and 52% of these pollutants respectively (based on data from 2010 which is the most recent available). Cars contribute 28% of PM₁₀ and 18% of NO₂, the main cause of these emissions are diesel powered vehicles.

For this reason it is recommended to bring the surcharge in line with resident permits whereby charges are tiered based on engine size to reflect the different level of emissions. The proposal is to charge 21.5% on resident permits and 10.8% on business and market trader permits. The reason for the difference is that when parking charges were reviewed in 2012 both business and market permits were increased by a higher amount based on the assumption that the majority of vehicles would be diesel and therefore a lesser increase is required to bring the two sets of charges in line.

Below is a table detailing the proposed charges for 2016/17:

Annual Permit Type	2016/17 Proposed Permit price	Diesel Surcharge
Resident Tariff 1	95.80	20.60
Resident Tariff 2	124.27	26.72
Resident Tariff 3	163.13	35.07
Resident Tariff 4	282.47	60.73
Business Scheme A & B	328.45	70.62
Doctor	255.11	54.85
Market Trader – Chalton Street	50.92	10.95
Market Trader – other street markets	254.01	54.61

The above has been approved by the portfolio holder for sustainability and environment by way of single member decision before inclusion in this report.

Parking permits – methodology to be applied to setting charges on an annual basis

In order to incentivise travel by sustainable modes of transport, it has been agreed by the portfolio member for sustainability and environment that a methodology linked to TfL increases should be applied when setting parking fees and charges on an annual basis. The methodology agreed is to apply an increase of 1% above the previous year's price increase set by TfL in relation to zone 1 & 2 travel cards with the aim to encourage the use of public transport instead of car usage.

Based on this methodology the increase for 2016/17 is 3.2% and therefore the charges are not included in this report. If in future years the methodology proposes an increase above 5% then Cabinet approval will still be sought in line with the constitution of the authority.

The above details have been included at the request of the portfolio member so Cabinet are aware of the decision taken in relation to setting fees and charges.

C1.2 Construction Management Plan and Basement Construction Plans fees

It is proposed to introduce new fees for the implementation of construction management plans and basement construction plans in order to achieve cost recovery in relation to officer time.

The fees have been set in line with travel plan monitoring fees at £60p/h which was benchmarked against other local authorities prior to introduction.

C1.3 Commercial Waste

Commercial waste is proposing to introduce a number of new charges which represent new service offers. The new services are aimed at providing a holistic approach to service delivery in order to meet customer needs.

Charges are set at a level to achieve cost recovery and following a benchmarking exercise are in line with other local authorities.

C1.4 Street Trading Fees

Camden Council manages its street trading using the London Local Authorities Act 1990 (as amended).

The current fees and charges have been reviewed to ensure that the level that they are set creates sufficient income to recover all costs so the service is able to remain self-financing, but resourced adequately to provide a good service to existing street traders, new applicants, residents, shoppers and other visitors to our markets.

It is proposed within these fees and charges to move to a daily trading fee to extend our application catchment to encourage development of vibrant sustainable markets with licensed traders trading on each day they are licensed.

The majority of the charges have remained within a 5% increase, but some have been increased above this where it is believed the current charges are not covering the costs that are required to ensure the activity is managed and the street cleaned to the expected standard. This mainly relates to the daily charge for hot food sellers, where there are additional costs relating to their management and cleansing.

New charges have been introduced to ensure the costs for processing applications and variations are fully recovered. These duties include verifying information, carrying out site visits to confirm details, the convening of application panels, the production of a licence card, ID card and display pitch card as required under the Real Deal initiative that Market Services has now signed up to.

In line with the requirements of the Act, street traders will be given 28 days notice of the proposed changes and all changes will also be advertised in a local paper.

C1.5 Late Night Levy (LNL)

At the council meeting on 25th January 2016 the introduction of the late night levy (LNL), which is a power available to the Council to raise a contribution from businesses supplying alcohol late at night and use the revenue to pay for additional services and activities provided by the police and the Council to manage the night-time economy (NTE), was agreed.

The levy is to be paid by licensed premises that sell alcohol between midnight and 6am.

The Council has agreed to apply a 30% reduction from the charge to:

1. Premises in a Business Improvement District (BID) and
2. Premises with non-domestic rate value (NDRV) of less than £12,000 who are in receipt of small business rate relief (SBRR).

APPENDIX C2 - FEES AND CHARGES - CABINET TO APPROVE

Fees and Charges Requiring Cabinet Approval - New Fees

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Parking Services	Environment & Transport	Residents' Permits 12 Months Tariff 1 Diesel Surcharge (21.5% of permit charge)	20.60	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 12 Months Tariff 2 Diesel Surcharge (21.5% of permit charge)	26.72	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 12 Months Tariff 3 Diesel Surcharge (21.5% of permit charge)	35.07	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 12 Months Tariff 4 Diesel Surcharge (21.5% of permit charge)	59.73	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 6 Months Tariff 1 Diesel Surcharge (21.5% of permit charge)	12.12	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 6 Months Tariff 2 Diesel Surcharge (21.5% of permit charge)	15.77	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 6 Months Tariff 3 Diesel Surcharge (21.5% of permit charge)	20.60	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 6 Months Tariff 4 Diesel Surcharge (21.5% of permit charge)	34.50	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 3 Months Tariff 1 Diesel Surcharge (21.5% of permit charge)	7.30	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 3 Months Tariff 2 Diesel Surcharge (21.5% of permit charge)	9.65	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 3 Months Tariff 3 Diesel Surcharge (21.5% of permit charge)	12.12	01/04/2016
Parking Services	Environment & Transport	Residents' Permits 3 Months Tariff 4 Diesel Surcharge (21.5% of permit charge)	20.20	01/04/2016
Parking Services	Environment & Transport	Scheme A - South Zone - Diesel Surcharge (10.8% of permit charge)	34.89	01/04/2016
Parking Services	Environment & Transport	Scheme B - North Zone - Diesel Surcharge (10.8% of permit charge)	34.89	01/04/2016
Parking Services	Environment & Transport	Doctor Permit Diesel Surcharge (10.8% of permit charge)	27.10	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - Chalton Street Diesel Surcharge (10.8% of permit charge)	5.41	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (6 months) - Chalton Street Diesel Surcharge (10.8% of permit charge)	2.97	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) - Chalton Street Diesel Surcharge (10.8% of permit charge)	2.02	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - College Crescent Diesel Surcharge (10.8% of permit charge)	26.98	01/04/2016

APPENDIX C2 - FEES AND CHARGES - CABINET TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Parking Services	Environment & Transport	Market Traders Parking (per annum) - Inverness Street Diesel Surcharge (10.8% of permit charge)	26.98	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - College Crescent Diesel Surcharge (10.8% of permit charge)	26.98	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) -Greville Street - Off Street Parking Diesel Surcharge (10.8% of permit charge)	31.75	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (6 months) -Greville Street - Off Street Parking Diesel Surcharge (10.8% of permit charge)	17.79	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) -Greville Street - Off Street Parking Diesel Surcharge (10.8% of permit charge)	9.42	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (1 month) -Greville Street - Off Street Parking Diesel Surcharge (10.8% of permit charge)	3.63	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - Queens Crescent, 6 days per week Diesel Surcharge (10.8% of permit charge)	26.98	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (6 months) - Queens Crescent, 6 days per week Diesel Surcharge (10.8% of permit charge)	15.12	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) - Queens Crescent, 6 days per week Diesel Surcharge (10.8% of permit charge)	8.26	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - Queens Crescent, 2 days per week Diesel Surcharge (10.8% of permit charge)	11.75	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (6 months) - Queens Crescent, 2 days per week Diesel Surcharge (10.8% of permit charge)	6.75	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) - Queens Crescent, 2 days per week Diesel Surcharge (10.8% of permit charge)	4.33	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - Queens Crescent, 1 day per week Diesel Surcharge (10.8% of permit charge)	5.93	01/04/2016

APPENDIX C2 - FEES AND CHARGES - CABINET TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Parking Services	Environment & Transport	Market Traders Parking (6 months) - Queens Crescent, 1 day per week Diesel Surcharge (10.8% of permit charge)	3.37	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) - Queens Crescent, 1 day per week Diesel Surcharge (10.8% of permit charge)	2.30	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (Casual Day Trader) - Queens Crescent (Thursday & Saturday) Diesel Surcharge (10.8% of permit charge)	0.29	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (12 months) - Leather Lane - On Street Diesel Surcharge (10.8% of permit charge)	26.98	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (6 months) - Leather Lane - On Street Diesel Surcharge (10.8% of permit charge)	15.12	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (3 months) - Leather Lane - On Street Diesel Surcharge (10.8% of permit charge)	8.37	01/04/2016
Parking Services	Environment & Transport	Market Traders Parking (1 month) - Leather Lane - On Street Diesel Surcharge (10.8% of permit charge)	3.26	01/04/2016
Divisional Management	Regeneration & Planning	Implementation support for Construction Management Plans - Officer time (per hour)	60.00	01/04/2016
Divisional Management	Regeneration & Planning	Implementation support for Construction Management Plans - Independent Assessment (per hour)	50 - 135	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Fees and Charges Requiring Council Approval - New Fees

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Mon to Sat - Non Food (sold in books of 5)	115.00	01/04/2016
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Sun - Non Food (sold in books of 5)	185.00	01/04/2016
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Charlton Street (sold in books of 5)	100.00	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Licence Fee - Weekly	25.00	01/04/2016
Environment Service	Environment & Transport	6 month application fee for public footway licence	31.00	01/04/2016
Environment Service	Environment & Transport	additional Waste Fee if outside of expected volume	actual cost invoiced	01/04/2016
Environment Service	Environment & Transport	Annual licence application fee Perm	60.39	01/04/2016
Environment Service	Environment & Transport	Annual licence renewal fee Perm	60.39	01/04/2016
Environment Service	Environment & Transport	Canopy purchase price	900.00	01/04/2016
Environment Service	Environment & Transport	Designation Fee (non-refundable)	1,000.00	01/04/2016
Environment Service	Environment & Transport	Electric Cable fee (each cable)	30.00	01/04/2016
Environment Service	Environment & Transport	Event Fee (commercial Promotion)	50.00	01/04/2016
Environment Service	Environment & Transport	Event Fee application (Private Operator)	200.00	01/04/2016
Environment Service	Environment & Transport	Fee for the provision/installation of services (water, electricity) actual cost plus management fee to be recharged	as invoiced	01/04/2016
Environment Service	Environment & Transport	Hot food additional cleansing fee (when appropriate)	to be invoiced directly to trader of actual cost	01/04/2016
Environment Service	Environment & Transport	PAT Testing Fee (per annum)	30.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Environment Service	Environment & Transport	Private Land and shop front application fee	100.00	01/04/2016
Environment Service	Environment & Transport	Private land and shop front renewal fee	60.39	01/04/2016
Environment Service	Environment & Transport	Quarterly Licence variation fee	60.39	01/04/2016
Environment Service	Environment & Transport	Refunds, copy documentation, licence deposit and reclaim fee	25.00	01/04/2016
Environment Service	Environment & Transport	Registered assistant application fee each assistant	20.00	01/04/2016
Environment Service	Environment & Transport	Registered assistant Renewal Fee each assistant	20.00	01/04/2016
Environment Service	Environment & Transport	replacement pitch cards, Licence Card, ID card and Fob Key	50.00	01/04/2016
Environment Service	Environment & Transport	Generator Hire for events (other organisations) 76 decibels - Weekly	150.00	01/04/2016
Environment Service	Environment & Transport	Isolated pitch trading fee - Category A - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Isolated pitch trading fee - Category B - Daily Charge	45.00	01/04/2016
Environment Service	Environment & Transport	Isolated pitch trading fee - Category C - Daily Charge	65.00	01/04/2016
Environment Service	Environment & Transport	Storage of seized goods/receptacles - hot dogs/nutcarts and all other goods - Daily Charge	75.00	01/04/2016
Environment Service	Environment & Transport	Storage of seized goods/receptacles - Ice cream van storage - Daily Charge	150.00	01/04/2016
Environment Service	Environment & Transport	Use of Area for food consumption - per First Pitch - Daily Charge	10.00	01/04/2016
Environment Service	Environment & Transport	Use of Area for food consumption per - Additional Pitch - Daily Charge	5.00	01/04/2016
Environment Service	Environment & Transport	Delivery charge for Generator or canopy/gazebo - Each Way	25.00	01/04/2016
Environment Service	Environment & Transport	Private Land daily trading fee each trader- Daily Charge	5.00	01/04/2016
Environment Service	Environment & Transport	Use of council Equipment (Canopies etc.) - Daily Charge	5.00	01/04/2016
Environment Service	Environment & Transport	Set up and storage of canopies - Daily Charge	15.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Environment Service	Environment & Transport	Electricity Charge Fee - Daily Charge	£3 per day or as invoiced	01/04/2016
Environment Service	Environment & Transport	Regeneration Temporary Licence - Daily Charge	10.00	01/04/2016
Environment Service	Environment & Transport	Regeneration Neighbouring Pitch Fee - Daily Charge	6.00	01/04/2016
Environment Service	Environment & Transport	Hot Food Temporary Licence & pre allocated - Daily Charge	27.00	01/04/2016
Environment Service	Environment & Transport	Temporary Licence pre allocated - Daily Charge	20.00	01/04/2016
Environment Service	Environment & Transport	Use of public footway or space display of goods (all new as temp) - Per Square Meter - Daily Charge	2.00	01/04/2016
Environment Service	Environment & Transport	Stall/Gazebo hire for events (Organisations) Per Stall - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Casual farmers/international, themed market , licence trading fee variable market, PER TRADER - Daily Charge	10.00	01/04/2016
Environment Service	Environment & Transport	Generator Hire for events (other organisations) 76 decibels - First Day - Daily Charge	50.00	01/04/2016
Environment Service	Environment & Transport	Generator Hire for events (other organisations) 76 decibels - Subsequent Days - Daily Charge	30.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fees - Birchington Road - Daily Charge	13.09	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St other (Wed to Fri) - Daily Charge	13.09	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St Hot Food (Wed to Fri) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham Street Hot food (Mon to Sat) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham Street other (Mon to Sat) - Daily Charge	15.71	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Goodge Place Hot food (moon to Fri) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Inverness Street Hot Food (Mon to Sat) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Inverness Street Other (Mon to Sat) - Daily Charge	15.71	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Environment Service	Environment & Transport	Market Licence Fee - Inverness Street other (Sunday) one day - Daily Charge	36.60	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Inverness Street Hot Food (Sunday) one day - Daily Charge	51.53	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Leather Lane Hot Food (Mon to Fri) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Leather Lane Other (Mon to Fri) - Daily Charge	15.71	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Plender Street Mon to Sat - Daily Charge	13.09	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Crescent other (Thur & Sat) - Daily Charge	15.71	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Crescent hot food (Thur & Sat) - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Eton Avenue Hot Food (Tues to Sat) per day - Daily Charge	25.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Eton Avenue Hot Food (Tues to Sat) per day - Daily Charge (Farmers Market)	15.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Eton Avenue other (Tues to Sat) per day - Daily Charge	15.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Eton Avenue other (Tues to Sat) per day - Daily Charge (Farmers Market)	10.00	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Band 1- Annual	4,139.98	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Band 2- Annual	4,139.98	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Band 3- Annual	6,575.88	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Band 4- Annual	6,575.88	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Band 5 - Annual	6,575.88	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee -Queens Square - Annual	6,277.53	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Temporary hot food trader Sunday (Inverness) - Daily Charge	45.00	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Temporary non-food Sunday (Inverness) - Daily Charge	40.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band A (0-4,300) Non Domestic Rateable Value	299.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band B (4,301-33,000) Non Domestic Rateable Value	768.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band C (33,001-87,000) Non Domestic Rateable Value	1,259.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band D (87,001-125,000) Non Domestic Rateable Value	1,365.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6ams - Band E (125,001 and over) Non Domestic Rateable Value	1,493.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band D (87,001 - 125,000) Non Domestic Rateable Value (Alcohol as primary activity)	2,730.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6ams - Band E (125,001 and over) Non Domestic Rateable Value (Alcohol as primary activity)	4,400.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band A (0-4,300) Non Domestic Rateable Value	209.30	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am -(30% reduction Business Improvement District) Band B (4,301-33,000) Non Domestic Rateable Value	537.60	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band C (33,001-87,000) Non Domestic Rateable Value	881.30	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band D (87,001-125,000) Non Domestic Rateable Value	955.50	28/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	Effective Date
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band E (125,001 and over) Non Domestic Rateable Value	1,045.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band D (87,001 - 125,000) Non Domestic Rateable Value (Alcohol as primary activity)	1,911.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Business Improvement District) - Band E (125,001 and over) Non Domestic Rateable Value (Alcohol as primary activity)	3,108.00	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Small Business Rate Relief) - Band A (0-4,300) Non Domestic Rateable Value	209.30	28/04/2016
Regulatory Services	Communities	Late Night Levy - licenced premises that sells alcohol between midnight and 6am (30% reduction Small Business Rate Relief) - Band B (4,301-33,000) Non Domestic Rateable Value	537.60	28/04/2016

Fees and Charges Requiring Council Approval - Existing Fees

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - 5 Days Trading	172.55	1.50%	2.55	01/04/2016
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Sunday 5 Days Trading	208.08	1.50%	3.07	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Discount 5 Days Trading	88.81	1.50%	1.31	01/04/2016
Environment Service	Environment & Transport	Street Trading - Casual Licence Ticket Book - Neighbour Pitch 5 Days Trading	68.01	1.50%	1.01	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Licence Fee - Annual	1,258.60	1.50%	18.60	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Licence Fee - Monthly	107.68	1.50%	1.59	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Temporary Licence Fee - Annual	1,296.36	1.50%	19.16	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Temporary Licence Fee - Half Yearly	648.18	1.50%	9.58	01/04/2016
Environment Service	Environment & Transport	Street Trading Casual - Forecourt Temporary Licence Fee - Monthly	107.68	1.50%	1.59	01/04/2016
Environment Service	Environment & Transport	Return of Seized goods and or Recepticle £250	253.75	1.50%	3.75	01/04/2016
Environment Service	Environment & Transport	Market Licence Fees - Birchington Road - Annual	4,085.38	1.50%	60.37	01/04/2016
Environment Service	Environment & Transport	Market Licence Fees - Birchington Road - Monthly	350.66	1.50%	5.18	01/04/2016
Environment Service	Environment & Transport	Market Licence Fees - Birchington Road - 10 Monthly Payments	420.79	1.50%	6.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - Annual	1,199.73	1.50%	17.73	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - Monthly	102.98	1.50%	1.52	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - 10 Monthly Payments	123.57	1.50%	1.83	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - Food - Annual	1,816.85	1.50%	26.85	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - Food -Monthly	155.95	1.50%	2.30	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Chalton St (Fri) - Food - 10 Monthly Payments	187.14	1.50%	2.77	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - Food - Annual	4,679.15	1.50%	69.15	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - Food - Monthly	401.63	1.50%	5.94	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - Food -10 Monthly Payments	481.95	1.50%	7.12	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - Annual	4,085.38	1.50%	60.37	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - Monthly	350.66	1.50%	5.18	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Earlham St - 10 Monthly Payments	420.79	1.50%	6.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Goodge PI - Annual	4,684.23	1.50%	69.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Goodge PI - Monthly	402.06	1.50%	5.94	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Goodge PI - 10 Monthly Payments	482.48	1.50%	7.13	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Food - Annual	4,684.23	1.50%	69.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Food - Monthly	390.35	1.50%	5.77	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Food -10 Monthly Payments	482.48	1.50%	7.13	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Other - Annual	4,207.94	1.50%	62.19	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Other - Monthly	350.66	1.50%	5.18	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Other -10 Monthly Payments	420.79	1.50%	6.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - Annual	1,903.13	1.50%	28.12	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - Monthly	163.35	1.50%	2.41	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - 10 Monthly Payments	196.02	1.50%	2.90	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - Food - Annual	2,679.60	1.50%	39.60	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - Food - Monthly	230.00	1.50%	3.40	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Inverness St - Sunday - Food - 10 Monthly Payments	276.00	1.50%	4.08	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - Food - Annual	4,684.23	1.50%	69.22	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - Food - Monthly	402.06	1.50%	5.94	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - Food - 10 Monthly Payments	482.48	1.50%	7.13	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - Annual	4,085.38	1.50%	60.37	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - Monthly	350.66	1.50%	5.18	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Leather Lane - 10 Monthly Payments	420.79	1.50%	6.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Plender Street - Annual	4,085.38	1.50%	60.37	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Plender Street - Monthly	350.66	1.50%	5.18	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee -Plender Street - 10 Monthly Payments	420.79	1.50%	6.22	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Cres (2 DAYS) - Annual	1,821.93	1.50%	26.92	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Cres (2 DAYS) - Monthly	156.38	1.50%	2.31	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Ces (2 DAYS) - 10 Monthly Payments	187.66	1.50%	2.77	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Ces (1 DAY) - Annual	940.91	1.50%	13.90	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Ces (1 DAY) - Monthly	78.41	1.50%	1.16	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Market Licence Fee - Queens Ces (1 DAY) - 10 Monthly Payments	94.09	1.50%	1.39	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Cres - Annual	2,598.40	1.50%	38.40	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Cres - Monthly	216.53	1.50%	3.20	01/04/2016
Environment Service	Environment & Transport	Market Licence Fee - Queens Cres - 10 Monthly Payments	267.64	1.50%	3.96	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - News Vendor - Annual	4,139.98	1.50%	61.18	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - News Vendor - Monthly	345.00	1.50%	5.10	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - News Vendor - 10 Monthly Payments	414.00	1.50%	6.12	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - Annual	6,575.88	1.50%	97.18	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - Monthly	547.99	1.50%	8.10	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - 10 Monthly Payments	657.59	1.50%	9.72	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - Tottenham Crt Rd - Dominion - Annual	11,008.59	1.50%	162.69	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - Tottenham Crt Rd - Dominion - Monthly	917.38	1.50%	13.56	01/04/2016
Environment Service	Environment & Transport	Miscellaneous Pitch Licence Fee - Tottenham Crt Rd - Dominion - 10 Monthly Payments	1,100.86	1.50%	16.27	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Casual Licence Registration Fee	60.39	1.50%	0.89	01/04/2016
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Licence changes Fee (Commodity pitch)	60.39	1.50%	0.89	01/04/2016
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Late Payment Fee	30.75	1.50%	0.45	01/04/2016
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Licence Panel Fee	60.39	1.50%	0.89	01/04/2016
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Replacement Licence ID Fee	30.75	1.50%	0.45	01/04/2016
Environment Service	Environment & Transport	Street Trading - Miscellaneous Sites - Replacement Licence	17.56	1.50%	0.26	01/04/2016
Environment Service	Environment & Transport	Street Trading - Temporary Licence -1day (1-4 stalls)	203.00	1.50%	3.00	01/04/2016
Environment Service	Environment & Transport	Street Trading - Temporary Licence -1day (additional stall over 4)	45.68	1.50%	0.67	01/04/2016
Environment Service	Environment & Transport	Business Promotion (gain and reward) - per day	203.00	1.50%	3.00	01/04/2016
Environment Service	Environment & Transport	Queens Crescent Street Market - Stall Hire and Erection per day	15.68	1.50%	0.23	01/04/2016
Environment Service	Environment & Transport	Queens Crescent Street Market - Casual Fee per day	20.91	1.50%	0.31	01/04/2016
Environment Service	Environment & Transport	FPN - S1- Contravention of condition of street trading licence or temporary licence	100.00	0.00%	0.00	01/04/2016
Environment Service	Environment & Transport	FPN - S2- Making false statement in connection with application for street trading licence or temporary licence	125.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Environment Service	Environment & Transport	FPN - S3- Resisting or obstructing authorised officer	100.00	0.00%	0.00	01/04/2016
Environment Service	Environment & Transport	FPN - S4- Failure to produce street trading licence on demand	100.00	0.00%	0.00	01/04/2016
Environment Service	Environment & Transport	FPN - S5- Unlicensed street trading	150.00	0.00%	0.00	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Site Licence - License	507.50	1.50%	7.50	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Site Licence-Variation	304.50	1.50%	4.50	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Site Licence-Duplicate	5.08	1.50%	0.07	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Collector's Licence-License	406.00	1.50%	6.00	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Collector's Licence-Variation	304.50	1.50%	4.50	01/04/2016
Environment Service	Environment & Transport	Scrap Metal Dealer Act 2013: Collector's Licence-Duplicate	5.08	1.50%	0.07	01/04/2016
Regulatory Services	Communities	Busking standard licence	19.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Busking special licence	47.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	CN 6 - Noise from dwellings - Noise Act 1996, as amended by section 82 of the Clean Neighbourhoods and Environment Act 2005.	60.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	CN - 13 Noise from licensed premises. - Noise Act 1996, as amended by section 84 and Schedule 1 of the Clean Neighbourhoods and Environment Act 2005.	500.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Food Safety Licensing - Food Export Certificates	64.30	1.50%	0.95	01/04/2016
Regulatory Services	Communities	Food Safety Licensing - Food Premises Register - Full	750.12	1.50%	11.09	01/04/2016
Regulatory Services	Communities	Food Safety Licensing - Food Premises Register - Category	18.22	1.50%	0.27	01/04/2016
Regulatory Services	Communities	Food Safety Licensing - Food Premises Register - Individual	9.10	1.50%	0.13	01/04/2016
Regulatory Services	Communities	Food Safety Licensing - Body Export Certificates - Free of Infection	26.79	1.50%	0.40	01/04/2016
Regulatory Services	Communities	Food Safety Licensing - Body Export Certificates - Witness Sealing of Coffin Plus Certification	37.50	1.50%	0.55	01/04/2016
Regulatory Services	Communities	Automatic or totalising weighing machines (per Hr)	87.72	1.50%	1.30	01/04/2016
Regulatory Services	Communities	Equipment designed to weigh loads in motion (per Hr)	87.72	1.50%	1.30	01/04/2016
Regulatory Services	Communities	Weighing/measuring equip, tested by means of statistical sampling (per Hr)	87.72	1.50%	1.30	01/04/2016
Regulatory Services	Communities	Testing or other services in pursuance of community obligation other than EC initial or partial verification (per Hr)	87.72	1.50%	1.30	01/04/2016
Regulatory Services	Communities	Accuracy testing or weighing measuring of goods upon request (S74 WMA '85) (per Hr)	87.72	1.50%	1.30	01/04/2016
Regulatory Services	Communities	Not exceeding 10kg	26.38	1.50%	0.39	01/04/2016
Regulatory Services	Communities	Exceeding 10kg but not exceeding 100kg	47.49	1.50%	0.70	01/04/2016
Regulatory Services	Communities	Exceeding 100kg but not exceeding 250kg	55.87	1.50%	0.83	01/04/2016
Regulatory Services	Communities	Exceeding 250kg but not exceeding 1 tonne	94.01	1.50%	1.39	01/04/2016
Regulatory Services	Communities	Exceeding 1 tonne but not exceeding 10 tonnes	156.98	1.50%	2.32	01/04/2016
Regulatory Services	Communities	Exceeding 10 tonnes but not exceeding 30 tonnes	349.11	1.50%	5.16	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Exceeding 30 tonnes but not exceeding 60 tonnes	490.34	1.50%	7.25	01/04/2016
Regulatory Services	Communities	Additional costs involved in testing instruments calibrated to weigh both metric & imperial (per Hr)	87.60	1.50%	1.29	01/04/2016
Regulatory Services	Communities	Individual Weights (30% reduction for 50 or More weights submitted at 1 time)	9.46	1.50%	0.14	01/04/2016
Regulatory Services	Communities	Container type (unsubdivided)	82.40	1.50%	1.22	01/04/2016
Regulatory Services	Communities	Multigrade (with price computing device) - Single outlets - Solely price adjustment	114.31	1.50%	1.69	01/04/2016
Regulatory Services	Communities	Multigrade (with price computing device) - Single outlets - All others	181.84	1.50%	2.69	01/04/2016
Regulatory Services	Communities	Other types - Single outlets - Solely price adjustment	90.06	1.50%	1.33	01/04/2016
Regulatory Services	Communities	Other types - Single outlets - All others	114.31	1.50%	1.69	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 2 meters tested	218.50	1.50%	3.23	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 3 meters tested	290.13	1.50%	4.29	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 4 meters tested	334.07	1.50%	4.94	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 5 meters tested	421.95	1.50%	6.24	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 6 meters tested	478.46	1.50%	7.07	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 7 meters tested	566.34	1.50%	8.37	01/04/2016
Regulatory Services	Communities	Other types - Multi outlets - 8 meters tested	639.13	1.50%	9.45	01/04/2016
Regulatory Services	Communities	Additional costs involved in testing ancillary equipment which requires additional testing on site (per Hr)	87.60	1.50%	1.29	01/04/2016
Regulatory Services	Communities	Other weighing or measuring equipment (not listed) (per Hr)	87.60	1.50%	1.29	01/04/2016
Regulatory Services	Communities	Competitive Bidding (Lifetime licence)	401.85	1.50%	5.94	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Fireworks Annual Licence Fee	500.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Provision and restoration of Drainage Interceptor Caps.	107.68	1.50%	1.59	01/04/2016
Regulatory Services	Communities	Health & Safety - Dangerous Wild Animals - Premises - Annual licences	427.49	1.50%	6.32	01/04/2016
Regulatory Services	Communities	Health & Safety - Dangerous Wild Animals - On Location - Annual licences	157.21	1.50%	2.32	01/04/2016
Regulatory Services	Communities	Health & Safety - Dog Breeding Establishments - Annual licences	286.43	1.50%	4.23	01/04/2016
Regulatory Services	Communities	Health & Safety - Annual Animal Boarding Establishments licences	311.20	1.50%	4.60	01/04/2016
Regulatory Services	Communities	Health & Safety - Annual Farm licences	162.60	1.50%	2.40	01/04/2016
Regulatory Services	Communities	Health & Safety - Annual Pet Shop Licence	344.58	1.50%	5.09	01/04/2016
Regulatory Services	Communities	Health & Safety - Annual Riding Establishment Licences	705.31	1.50%	10.42	01/04/2016
Regulatory Services	Communities	Personal Licence Fee - new grant or renewal	37.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band A (0-4,300) Non Domestic Rateable Value	70.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band B (4,301-33,000) Non Domestic Rateable Value	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band C (33,001-87,000) Non Domestic Rateable Value	295.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band D (87,001-125,000) Non Domestic Rateable Value	320.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value	350.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value (Alcohol as primary activity)	640.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value (Alcohol as primary activity)	1,050.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - premises licences and club premises certificates - Band A (0 -4,300) Non Domestic Rateable Value	100.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - Premises licences and Club Premises Certificates - Band B (4301 - 33,000) Non Domestic Rateable Value	190.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - Premises licences and Club Premises Certificates - Band C (33,001 - 87,000) Non Domestic Rateable Value	315.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value	450.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value	635.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	New grant or variation - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value	900.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Charge - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value (Alcohol as primary activity)	1,905.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Supply of copies of information contained in register	5.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Supply of copies of information contained in register - per page	0.20	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application for copy of licence or summary on theft, loss etc of premises licence or summary	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Notification of change of name or address (holder of premises licence)	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application to vary specified individual as premises supervisor	23.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application to transfer premises licence	23.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Interim authority notice	23.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application for making of a provisional statement	315.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application for copy of certificate or summary on theft, loss etc of certificate or summary	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Notification of change of name or alteration of club rules	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Change of relevant registered address of club	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Temporary Event Notices	21.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Fee	1,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 10,000 to 14,999 people Additional Fee	2,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 15,000 to 19,999 people Additional Fee	4,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 20,000 to 29,999 people Additional Fee	8,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 30,000 to 39,999 people Additional Fee	16,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 40,000 to 49,999 people Additional Fee	24,000.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 50,000 to 59,999 people Additional Fee	32,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 60,000 to 69,999 people Additional Fee	40,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 70,000 to 79,999 people Additional Fee	48,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 80,000 to 89,999 people Additional Fee	56,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 90,000 and over people Additional Fee	64,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Annual Fee	500.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 10,000 to 14,999 people Additional Annual Fee	1,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 15,000 to 19,999 people Additional Annual Fee	2,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 20,000 to 29,999 people Additional Annual Fee	4,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 30,000 to 39,999 people Additional Annual Fee	8,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 40,000 to 49,999 people Additional Annual Fee	12,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 50,000 to 59,999 people Additional Annual Fee	16,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 60,000 to 69,999 people Additional Annual Fee	20,000.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 70,000 to 79,999 people Additional Annual Fee	24,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 80,000 to 89,999 people Additional Annual Fee	28,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Large Scale Events or Premises which will cater for 90,000 and over people Additional Annual Fee	32,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application for copy of notice on theft, loss etc of temporary event notice	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application for copy of licence on theft, loss etc of personal licence	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Notification of change of name or address (personal licence)	10.50	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Notice of interest in any premises	21.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Minor Variation Fee	89.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Application to vary a licence to include alternative conditions (disapply DPS for community premises)	23.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Supply of conditions	16.15	1.50%	0.24	01/04/2016
Regulatory Services	Communities	Pools Promoter: Initial Registration	477.92	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Pools Promoter: Renewal	477.92	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Gaming Machine Notification	50.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licensed Premises Gaming Machine Permit (LPGMP)	150.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Annual Fee for LPGMP	50.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Variation of LPGMP	100.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Transfer of LPGMP	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - New Application (Premises Licence)	940.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Variation of application	730.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Annual Fee	618.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Provisional Statement	530.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Transfer of licence	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Reinstatement of licence	110.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - 1st Annual fee for licence with seasonal condition	370.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Seasonal condition Annual Fee	460.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Copy of Licence	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Betting Shops - Change of circumstance	40.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Variation of application	860.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Annual Fee	660.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Transfer of licence	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Reinstatement of licence	120.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - 1st Annual fee for licence with seasonal condition	400.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Seasonal condition Annual Fee	500.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Converted Casino - Copy of Licence	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Converted Casino - Change of circumstance	40.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - New Application (Premises Licence)	520.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Variation of application	0.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Annual Fee	570.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Provisional Statement	520.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Transfer of licence	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Reinstatement of licence	110.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - 1st Annual fee for licence with seasonal condition	340.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Seasonal condition Annual Fee	430.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Copy of Licence	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Adult Gaming Centre - Change of circumstance	50.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - New Application (Premises Licence)	520.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Variation of application	440.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Annual Fee	600.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Provisional Statement	520.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Family Entertainment Centre - Transfer of licence	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Reinstatement of licence	110.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - 1st Annual fee for licence with seasonal condition	360.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Seasonal condition Annual Fee	450.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Copy of Licence	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Family Entertainment Centre - Change of circumstance	40.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - New Application (Premises Licence)	810.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Variation of application	660.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Annual Fee	620.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Provisional Statement	550.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - New Application (Premises Licence) with a provisional statement	320.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Transfer of licence	180.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Reinstatement of licence	110.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - 1st Annual fee for licence with seasonal condition	390.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Seasonal condition Annual Fee	490.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Copy of Licence	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Bingo Hall - Change of circumstance	40.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Lotteries: Registration - New	40.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Lotteries: Registration - Renewal	20.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	MST: Cat A - New (Massage and Special Treatments)	2,203.81	1.50%	32.57	01/04/2016
Regulatory Services	Communities	MST: Cat A Renewal (Massage and Special Treatments)	2,174.54	1.50%	32.14	01/04/2016
Regulatory Services	Communities	MST: Cat B - New (Hairdressers, nailbars, tattoo, etc)	572.91	1.50%	8.47	01/04/2016
Regulatory Services	Communities	MST: Cat B - Renewal (hairdressers, nailbars, tattoo, etc)	520.63	1.50%	7.69	01/04/2016
Regulatory Services	Communities	Special Treatment Establishment licence: Ancillary Business: Transfer	48.09	1.50%	0.71	01/04/2016
Regulatory Services	Communities	Transmission of licence (in the event of the death of the licensee) for remainder of year	48.09	1.50%	0.71	01/04/2016
Regulatory Services	Communities	Change of name or address of licence holder	48.09	1.50%	0.71	01/04/2016
Regulatory Services	Communities	Variation to licence (New treatment similar to existing)	48.09	1.50%	0.71	01/04/2016
Regulatory Services	Communities	Variation to licence (New category of treatment)	146.36	1.50%	2.16	01/04/2016
Regulatory Services	Communities	Variation to licence (Hours)	48.09	1.50%	0.71	01/04/2016
Regulatory Services	Communities	Sex Shops and Sex Cinemas: Annual Supplementary Fee: New Applications	3,552.50	1.50%	52.50	01/04/2016
Regulatory Services	Communities	Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Variation	1,522.50	1.50%	22.50	01/04/2016
Regulatory Services	Communities	Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Transfer	1,522.50	1.50%	22.50	01/04/2016
Regulatory Services	Communities	Sex Shops and Sex Cinemas: New	11,109.18	1.50%	164.17	01/04/2016
Regulatory Services	Communities	Sex Shops and Sex Cinemas: Renewals	11,099.03	1.50%	164.03	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Replacement License	10.15	1.50%	0.15	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Change of Details	20.30	1.50%	0.30	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	Sex Entertainment Venues: New and Renewal with Variation - fee if License refused	6,658.40	1.50%	98.40	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Standard Renewal - fee if License refused	4,049.85	1.50%	59.85	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Standard Variation	4,283.30	1.50%	63.30	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Transfer	182.70	1.50%	2.70	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: New and Renewal with Variation	8,150.45	1.50%	120.45	01/04/2016
Regulatory Services	Communities	Sex Entertainment Venues: Standard Renewal	5,541.90	1.50%	81.90	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents - per 10 sheets, thereafter	6.62	1.50%	0.10	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by post	15.45	1.50%	0.23	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by FAX:- First sheet	15.45	1.50%	0.23	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by FAX:- Additional sheets, each	1.11	1.50%	0.02	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Search Type enquiries	11.04	1.50%	0.16	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Compiled information:- up to 1 hour	77.26	1.50%	1.14	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Compiled information:- additional work - per hour	77.26	1.50%	1.14	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Computer runs:- Lowest Charge	61.81	1.50%	0.91	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Computer runs:- Highest Charge	237.31	1.50%	3.51	01/04/2016
Regulatory Services	Communities	PART B PROCESSES - Vehicle Refinishing Establishment - Annual Fee - Low risk	230.15	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	PART B PROCESS -Vehicle Refinishing - Annual Fee - Medium risk	368.46	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS -Vehicle Refinishing- Annual Fee -High Risk	553.21	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESSES - Petrol Etc - Annual Fee-Low Risk	80.24	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS -Petrol Station- Annual Fee-Medium Risk	159.42	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESSES - Cement batching - Annual Fee -Low Risk	780.20	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS - Cement Batching -Annual Fee - Medium Risk	1,172.94	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESSES - Metal Recovery Establishments - Annual Fee - Medium Risk	1,172.94	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS - Dry Cleaners Annual Fee- Low Risk	80.24	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS - Dry Cleaners - Annual Fee- Medium Risk	159.42	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESSES - Dry cleaners- Annual Fee- High Risk	239.66	0.00%	0.00	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of (DAT) noise recordings	6.62	1.50%	0.10	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Contaminated Land Register - individual premises record (new)	15.45	1.50%	0.23	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copy of List of Part B processes	16.56	1.50%	0.24	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents - up to 10 sheets	6.62	1.50%	0.10	01/04/2016
Regulatory Services	Communities	PART B PROCESS -Petrol Station-High Risk	239.66	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS- Cement Batchers -High Risk	1,765.21	0.00%	0.00	01/04/2016
Regulatory Services	Communities	PART B PROCESS - Metal Recovery - Annual Fee-Low Risk	780.20	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Regulatory Services	Communities	PART B PROCESS - Metal Recovery-Annual Fee- High Risk	1,765.21	0.00%	0.00	01/04/2016
Regulatory Services	Communities	ENVIRONMENTAL SEARCH - Contaminated Land-	66.23	1.50%	0.98	01/04/2016
Regulatory Services	Communities	Environmental Contaminated Land Search (commercial)	134.60	1.50%	1.99	01/04/2016
Regulatory Services	Communities	Environmental Contaminated Land Search (residential)	102.30	1.50%	1.51	01/04/2016
Regulatory Services	Communities	Temporary Use Notice - Cost will be recovered upto a legal maximum of £500	500.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Copy of Temporary Use Notice	25.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Energy Performance of Buildings - Penalty for not having - commercial sales / lets(12.5% rateable value within range £500 - £5000; if not calculable then £750 default penalty is charged)	5000 (max)	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Energy Performance of Buildings - Penalty for not having - domestic	200.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Energy Performance of Buildings - Penalty for non - display - commercial(12.5% rateable value within range £500 - £5000; if not calculable then £750 default penalty is charged)	5000 (max)	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Consumer Estate Agents Redress - Fixed Penalty for non - membership	1,000.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Smoke Free Legislation - People smoking in public place / work vehicle	50.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	FPN/PCN Legislation - Smoke Free Legislation - Business - failure to display a 'no smoking' sign	200.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over whole building is held - Application Fee	300.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over whole building is held - Application Fee - Add units	30.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over whole building is held - Application Fee - Discount for Accreditation (Landlords Accreditation Scheme)	-95.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over whole building is held - Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over whole building is held - Licence Fee - Add Units	15.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts and one or more lettings or units of accommodation is held - Application Fee	300.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts and one or more lettings or units of accommodation is held - Application Fee - Add Units	30.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts and one or more lettings or units of accommodation is held - Application Fee - Discount for Accreditation (Landlords Accreditation Scheme)	-95.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts and one or more lettings or units of accommodation is held - Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts and one or more lettings or units of accommodation is held - Licence Fee - Add Units	15.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts of Building only is held - Application Fee	300.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts of Building only is held - Application Fee - Discount for Accreditation (Landlords Accreditation Scheme)	-95.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over common parts of Building only is held - Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over a flat which is an HMO is held - Application Fee	300.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over a flat which is an HMO is held - Application Fee - Units within Flat	30.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over a flat which is an HMO is held - Application Fee - Discount for Accreditation (Landlords Accreditation Scheme)	-95.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over a flat which is an HMO is held - Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Where control over a flat which is an HMO is held - Licence Fee - Units within Flat	15.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Change in Licence Holder - Application Fee	300.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Change in Licence Holder - Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Licence holder responsible for whole HMO which is purpose built Student accommodation- Application Fee	300.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Licence holder responsible for whole HMO which is purpose built Student accommodation- Application Fee - Units within HMO	3.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Private Sector Housing Service	General Fund Housing	HMO Licensing - Licence holder responsible for whole HMO which is purpose built Student accommodation- Application Fee - Discount for Accreditation	-95.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Licence holder responsible for whole HMO which is purpose built Student accommodation- Licence Fee	150.00	0.00%	0.00	01/04/2016
Private Sector Housing Service	General Fund Housing	HMO Licensing - Licence holder responsible for whole HMO which is purpose built Student accommodation- Licence Fee - Units within HMO	2.00	0.00%	0.00	01/04/2016

Explosive Regulations 2014 - Fees

Licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed

Regulatory Services	Communities	Licence to Store Explosives - New - 1 Year Duration	178.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 2 Year Duration	234.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 3 Year Duration	292.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 4 Year Duration	360.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 5 Year Duration	407.00	0.00%	0.00	01/04/2016

Licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed

Regulatory Services	Communities	Licence to Store Explosives - New - 1 Year Duration	105.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 2 Year Duration	136.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 3 Year Duration	166.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 4 Year Duration	198.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - New - 5 Year Duration	229.00	0.00%	0.00	01/04/2016

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Service	Division	Description of fee / charge	2016/17 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Renewal of licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed						
Regulatory Services	Communities	Licence to Store Explosives - Renewal - 1 Year Duration	83.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - Renewal - 2 Year Duration	141.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - Renewal - 3 Year Duration	198.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - Renewal - 4 Year Duration	256.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to Store Explosives - Renewal - 5 Year Duration	313.00	0.00%	0.00	01/04/2016
Renewal of licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed						
Regulatory Services	Communities	Licence to store Explosives - Renewal - 1 Year Duration	52.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to store Explosives - Renewal - 2 Year Duration	83.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to store Explosives - Renewal - 3 Year Duration	115.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to store Explosives – Renewal - 4 Year Duration	146.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Licence to store Explosives - Renewal - 5 Year Duration	178.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Varying a Explosives Licence - Varying Name of Licensee of Address of Site	35.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Transfer of Explosives Licence or registration	35.00	0.00%	0.00	01/04/2016
Regulatory Services	Communities	Replacement of Explosives Licence or registration	35.00	0.00%	0.00	01/04/2016

D LEVIES - BACKGROUND

The background to the levies payable by the Council is as follows:

North London Waste Authority

- D.1 The North London Waste Authority (NLWA) is made up of seven north London boroughs (Barnet, Camden, Enfield, Hackney, Haringey, Islington and Waltham Forest). It is responsible for the disposal of almost one million tonnes of waste every year. The levy is apportioned between boroughs using three bases - waste tonnage, Council Tax Base and the costs of household waste recycling centres situated within the relevant borough. In 2016/17 it is anticipated that this Levy charging mechanism change to a 'menu pricing' approach. The 'menu pricing' approach ensures that borough costs are allocated to reflect the quality and amount of waste and recycling they deliver to the NLWA and the different costs associated with processing that waste type. This system incentivises boroughs to take measures to increase the amount of recycling, reduce waste levels and reduce contamination of recycling in their areas.

London Pensions Fund Authority

- D.2 The London Pensions Fund Authority (LPFA) raises a levy each year to meet pension costs and other employer liabilities for which LPFA is now responsible but cannot charge to the pension fund. These payments relate to former employees of the Greater London Council (GLC), the Inner London Education Authority and the London Residuary Body (LRB). The Greater London levy is payable by all the boroughs, the Inner London levy only in Inner London boroughs (including the City of London). The levy is calculated by reference to the Council Tax Base.

Lee Valley Regional Park Authority

- D.3 The Lee Valley Regional Park Authority is a statutory body responsible for managing and developing the 26 mile long, 10,000 acre linear Lee Valley Regional Park (Regional Park) - the only regional park serving London, Hertfordshire and Essex. The park is partly funded by a levy set by reference to the Council Tax Base. The Authority has a duty to develop and preserve leisure, recreation, sport and nature throughout the Regional Park. It is also responsible for regenerating derelict and neglected land into high quality public open spaces and wildlife habitats of ecological importance, as well as preserving the region's historical value.

Garden Squares

- D.4 Garden Squares consist of private residents' committees that run a restricted access communal garden for their residents. The Council pays a lump sum to the garden committee for the maintenance and management of the garden, which is then collected as part of council tax due from the residents whose properties benefit from the use of the garden squares. Camden has three garden squares – **Mecklenburgh Square**, **Fitzroy Square**, and **Gordon Square**. The Council's primary responsibility is to raise the money levied annually by the garden committee for the maintenance of the garden square. The money is raised by means of a garden charge on the Council Tax of those people whose properties surround the square. The Council

does not, therefore, have any responsibility or, indeed, jurisdiction in relation to the management of the garden.

Environment Agency

- D.5 The Environment Agency has powers in respect of flood defence for 5,200 kilometres of main river and along tidal and sea defences, in the area of the Thames Regional Flood Defence Committee. Flood defence money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system. The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (DEFRA). However, where there are schemes which do not attract central funding the Agency may seek funding from County and metropolitan Councils, Unitary Authorities and London Boroughs in the form of a Local Levy calculated by reference to the Council Tax Base.

London Councils' Grant Scheme

- D.6 The London Boroughs' Grant Scheme is run by the London Councils' Grants Committee, which funds London-wide voluntary organisations and those that operate in more than one borough. The Council contributes to the funding pot on a 'per head' of population basis and the Grants Committee distributes the funds across the voluntary and community sector in London.

Concessionary Fares (Freedom Pass)

- D.7 The Freedom Pass is provided by London Boroughs and the City of London to give older and disabled Londoners free travel on almost all public transport in London. The cost of the scheme is apportioned between boroughs largely according to usage data.

Traffic Signals

- D.8 London Boroughs are required to pay an annual sum to Transport for London (TfL) for the operation of traffic signals.

E 2016/17 UNAVOIDABLE BUDGET PRESSURES**E1. Additional staffing costs inflation - £2.108m**

The Government announced the abolition of National Insurance Contracted Out Rates from April 2016. The result of this is an increase in National Insurance contributions for employers for all staff that are part of the pension scheme. The overall impact on the General Fund of this is £2.108m per year.

E2. Pensions Back-funding - £1.146m

An annual increase in funding agreed with the Council's actuaries to address the projected shortfall on the Pensions Fund.

E3. Reprographics - £0.220m

The in-house Reprographic Service is an internally traded service, which provides bulk copying services for the council. The service has a gross annual income target of £0.491m per annum. There is a net annual income budget of £0.220m per annum, after operating costs.

The income target has not historically been achieved. Demand for the service has been falling each year, as the council undertakes less traditional paper printing and embraces greater digital communication. It is therefore envisaged that the target will not be achieved in the future and the budget pressure will persist.

A decision has therefore been made to cease operating as a traded service and corporately absorb the net income budget of £0.220m, as part of budget setting for 2016/17.

Alternative delivery options are being explored for the client services which currently use the Reprographic Service, which are expected to achieve some efficiency savings, for example in legal and committee services.

The Communications Service, in which the reprographics department sits, has a £0.372m budget reduction project agreed as part of the financial strategy and this is on track to be delivered as planned.

E4. Building Control - £0.405m

Building control operates in a highly competitive market alongside private sector suppliers, and has experienced a pressure on its income budget for a number of years. The service has reviewed a number of options to address the pressure and has reduced spend where possible.

The building control function includes statutory elements that must be provided whether or not a commercial service in run by the council. Current income levels are sufficient to cover the overall cost of the service. Retaining a service which competes commercially and covers the cost of the statutory functions is much more cost effective than either just delivering or procuring the statutory service elements at a net cost.

APPENDIX F – 2016/17 BUDGET ESTIMATES

F1.1. CULTURE AND ENVIRONMENT REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Communities	12,283	10,092
Culture & Customers	10,110	9,385
Environment & Transport	3,863	2,503
Regeneration & Planning	150	406
Strategy & Directorate Support	437	347
Total	26,843	22,732

F1.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	102,797	100,563
A - Employees	37,061	37,544
C - Premises	2,272	1,992
E - Transport Related Expenditure	493	484
G - Supplies And Services	12,280	9,992
J - Third Party Payments	45,941	45,785
L - Transfer Payments	50	50
N - Support Services	54	72
P - Capital Financing Costs	4,645	4,645
Income	(75,954)	(77,831)
TA - Government Grants	(1,064)	(1,347)
TB - Reimbursements & Contributions	(2,807)	(2,870)
TC - Customer & Client Receipts	(62,293)	(62,900)
TD - Sales	(242)	(247)
TE - Rents	(92)	(89)
TF - Support Services	(2,414)	(2,997)
TH - Recharges To Other Services	(7,041)	(7,381)
Total	26,843	22,732

F2.1. CHILDREN SCHOOLS & FAMILIES REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Raising Achievement & Aspiration	8,902	8,313
Family Service & Social Work	30,080	29,454
Inclusion	12,326	11,606
Schools	4,708	4,789
Strategy & Resources	5,687	9,850
Total	61,703	64,013

F2.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	289,717	291,003
A - Employees	174,023	175,027
C - Premises	15,657	15,943
E - Transport Related Expenditure	3,047	3,055
G - Supplies And Services	58,807	56,133
J - Third Party Payments	22,225	24,764
L - Transfer Payments	9,926	9,911
N - Support Services	111	107
P - Capital Financing Costs	5,922	6,062
Income	(228,014)	(226,990)
TA - Government Grants	(198,135)	(198,165)
TB - Reimbursements & Contributions	(7,501)	(7,210)
TC - Customer & Client Receipts	(6,775)	(5,667)
TD - Sales	(1,197)	(1,202)
TE - Rents	(6)	(6)
TF - Support Services	(50)	(79)
TH - Recharges To Other Services	(14,334)	(14,645)
TZ - Miscellaneous Income	(16)	(16)
Total	61,703	64,013

F3.1. HOUSING & ADULT SOCIAL CARE GENERAL FUND REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Adult Social Care Division	67,113	64,119
General Fund Housing	18,507	17,068
Transport	15,550	15,345
High Speed 2 Project	-	508
Total	101,170	97,040

F3.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	158,294	156,652
A - Employees	28,472	27,434
C - Premises	3,571	4,378
E - Transport Related Expenditure	5,461	5,625
G - Supplies And Services	2,585	6,812
J - Third Party Payments	109,569	103,729
L - Transfer Payments	5,337	5,334
N - Support Services	2,626	2,691
P - Capital Financing Costs	673	649
Income	(57,124)	(59,612)
TA - Government Grants	(5,112)	(5,109)
TB - Reimbursements & Contributions	(26,908)	(26,558)
TC - Customer & Client Receipts	(8,659)	(10,521)
TD - Sales	(66)	(72)
TE - Rents	(6,138)	(5,939)
TH - Recharges To Other Services	(10,210)	(11,381)
TZ - Miscellaneous Income	(30)	(30)
Total	101,170	97,040

F4.1. LEGAL & DEMOCRATIC SERVICES REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Democratic Services	2,207	2,220
Legal Services	2,074	2,069
Total	4,282	4,289

F4.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	5,158	5,171
A - Employees	3,962	3,973
C - Premises	7	7
E - Transport Related Expenditure	5	5
G - Supplies And Services	1,169	1,171
J - Third Party Payments	3	3
N - Support Services	12	12
Income	(876)	(882)
TB - Reimbursements & Contributions	(88)	(89)
TC - Customer & Client Receipts	(326)	(329)
TD - Sales	(6)	(6)
TH - Recharges To Other Services	(186)	(188)
TZ - Miscellaneous Income	(271)	(271)
Total	4,282	4,289

F5.1. FINANCE REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Corporate Finance	3,251	3,573
Finance Directorate & NLWA	659	787
ICT	10,855	10,283
Internal Audit	945	764
Procurement	1,656	1,553
Property	16,414	16,009
Revenues	10,438	10,012
Total	44,218	42,979

F5.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	251,337	251,076
A - Employees	28,851	28,799
C - Premises	14,392	14,384
E - Transport Related Expenditure	112	66
G - Supplies And Services	7,912	7,553
J - Third Party Payments	251	456
L - Transfer Payments	191,171	191,171
N - Support Services	10	10
P - Capital Financing Costs	8,638	8,638
Income	(207,119)	(208,097)
TA - Government Grants	(190,665)	(190,607)
TB - Reimbursements & Contributions	(5,664)	(6,110)
TC - Customer & Client Receipts	(2,186)	(2,245)
TE - Rents	(6,320)	(6,446)
TF - Support Services	(922)	(922)
TG - Interest	-	-
TH - Recharges To Other Services	(1,345)	(1,750)
TZ - Miscellaneous Income	(17)	(17)
Total	44,218	42,979

F6.1. STRATEGY & ORGANISATION DEVELOPMENT REVENUE BUDGET

Division	2015/16 Budget £000	2016/17 Budget £000
Organisation Development	3,733	3,933
Strategy	3,762	5,246
Total	7,495	9,179

F6.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	10,012	11,490
A - Employees	8,047	9,708
C - Premises	79	76
E - Transport Related Expenditure	6	6
G - Supplies And Services	1,775	1,575
J - Third Party Payments	50	51
P - Capital Financing Costs	54	73
Income	(2,516)	(2,311)
TB - Reimbursements & Contributions	(233)	(239)
TC - Customer & Client Receipts	(24)	(24)
TD - Sales	(98)	(98)
TF - Support Services	(1,328)	(1,108)
TH - Recharges To Other Services	(833)	(841)
Total	7,495	9,179

F7.1. PUBLIC HEALTH REVENUE BUDGET*

Division	2015/16 Budget £000	2016/17 Budget £000
Children 5-19 Public Health Programme	3,426	1,310
Health Protection	10	-
NHS Health Checker Programmes	817	405
Obesity & Physical Activity	1,624	1,201
Other Public Health Services	1,313	363
Public Health Leadership	2,033	1,549
Sexual Health	7,600	5,841
Smoking & Tobacco	1,034	784
Substance Misuse	8,598	7,671
Total	26,456	19,124

* Public Health Grant is allocated to qualifying spend across directorates in addition to that spent directly by the Public Health directorate.

F7.2. BY EXPENDITURE / INCOME TYPE

Subjective Type	2015/16 Budget £000	2016/17 Budget £000
Expenditure	26,762	19,601
G - Supplies And Services	186	148
J - Third Party Payments	26,575	19,453
Income	(306)	(477)
TA - Government Grants	(306)	(306)
TB - Reimbursements & Contributions	-	(157)
TH - Recharges To Other Services	-	(14)
Total	26,456	19,124

F8.1. NON-DEPARTMENTAL REVENUE BUDGET

Other Budgets	2016/17 Budget £000
Reserve Movements	(8,901)
Interest	(246)
Pensions	16,329
Levies	1,859
Capital Financing	2,197
Specific Grants	(44,766)
Other	(1,824)
TOTAL	(35,352)

F9.1. HOUSING REVENUE ACCOUNT *

Division	2015/16 Budget £000	2016/17 Budget £000
Capital Financing Costs	63,944	70,478
Charges for Services	(42,853)	(42,696)
Commercial Properties	1,593	1,600
Concierge Services	957	964
Contingency Provision	1,500	595
Corporate & Democratic Core	3,720	3,415
Dwelling Rents	(134,461)	(132,416)
Estate Management	12,953	13,193
HM Other	3,370	3,424
Housing Management Strategy	875	834
Housing Needs	1,152	1,154
Housing Support Group	5,546	5,466
Interest on Balances	(266)	(266)
Other Rents	(10,418)	(11,390)
Power	12,856	12,471
Provision for Bad Debts	1,212	1,224
RCCO	14,043	7,572
Rent and Rates	5,853	5,912
Repairs Allocation	36,966	36,726
Repairs Management	14,705	15,130
Reserves Carried Forward	(1,427)	(1,284)
Subsidy	(6,824)	(6,824)
Supporting People Services	106	107
Temporary Accommodation	2,301	2,301
Tenancy Services & DMCs	4,343	4,127
Tenant Lease hold Services	6,912	6,833
Tenant Management Organisations	1,345	1,350
Total	0	0

* The Housing Revenue Account budget is set by Cabinet in January and therefore is provided here for information and completeness rather than approval.

G THE COUNCIL TAX SYSTEM

G.1. The Council Tax system, introduced by the Local Government Finance Act 1992, is primarily a tax on domestic property but the number of residents in a given property is a factor in determining how much a household pays. All domestic properties in the borough have been assigned by the Valuation Office Agency of the Inland Revenue to one of eight value bands, with properties in the lowest band (A) being liable for the lowest bills and those in the highest band (H) for the highest. The difference in the level of tax paid at each band level is fixed by statute in the following proportions of the Band D council tax.

Band A 6/9	Band B 7/9	Band C 8/9	Band D 9/9
Band E 11/9	Band F 13/9	Band G 15/9	Band H 18/9

G.2. The Council is required to determine the tax at the band D level, by reference to the previously agreed tax base which expresses all domestic properties in the Borough in terms of band D equivalents adjusted for estimated losses on collection. The basic tax for each property is then determined by applying the appropriate ratio to the band D tax figure. However, overlaying this is a complex system of discounts. In addition, there is a hierarchy of persons liable to pay the tax on any property, so that liability is not always easy to determine.

G.3. Properties were valued for Council Tax purposes by reference to their market value on 1 April 1991 and the movement in market values since that date should have no impact on relative valuations and hence on the bills facing individual households. The market values determining the band to which each property has been assigned are as follows:

Property Band	Value (£000)
A	40 or under
B	40 – 52
C	52 – 68
D	68 – 88
E	88 – 120
F	120 – 160
G	160 – 320
H	Over 320

G.4. Bills are discounted by 25% if there is only one adult resident in the property. The number of resident adults in a property will in many instances be a notional figure since there are several categories of resident who are disregarded for this purpose. Persons in these categories of disregarded adults include those who are severely mentally impaired, people over 18 still at school, apprentices, trainees and student nurses, resident care workers provided by a charitable body, and persons in detention or in long-term residential care.

- G.5. However, under certain circumstances, students and student nurses can find themselves liable for Council Tax, while for those on low incomes the value of discounts is deducted before calculation of Council Tax Support. Many low income families nevertheless benefit significantly from eligibility for council tax support up to 91.5% of the tax.
- G.6. Other discounts apply to empty properties, which receive a 100% discount for the first month and to properties in a poor state of repair, which receive a discount of 25% for one year otherwise full tax is due on empty properties for the first two years and then 150% tax after that. Homes occupied by full time students are exempt from council tax as are certain other homes such as those occupied by diplomats and those awaiting the probate of a deceased person.
- G.7. Joint and several liability for the payment of the Council Tax applies to any person falling into the same category in the hierarchy of liability as the liable person to whom the bill is sent. This hierarchy of liability is:

- Resident freeholder
- Resident leaseholder
- Resident statutory or secure tenant
- Resident with a contractual licence to occupy
- Other resident
- Owner

H STATUTORY DETERMINATION OF COUNCIL TAX 2016/17

BY THE COUNCIL OF THE LONDON BOROUGH OF CAMDEN

- H.1. The report to the 24th February 2016 Cabinet sets out the net council tax requirement for 2016/17 of £95,362,074. This equates to a basic amount of Council Tax at Band D of £1,083.66 which for Camden residents not in Garden Squares is £1,083.38 for Camden Council's purposes.
- H.2. The Mayor of London's budget for the Greater London Authority reflects a 6.4% decrease producing a total at the Band D level of £1,359.38 for residents not living within the Garden Squares.

STATUTORY DETERMINATION OF COUNCIL TAX 2016/17

BY THE COUNCIL OF THE LONDON BOROUGH OF CAMDEN

In accordance with s.30 of the Local Government Finance Act 1992 (and amendments made in the Localism Act 2011 and the Local Audit and Accountability Act 2014), the Council resolves;

1. Special Expenses (Garden Squares)

- H.3. That it be agreed that the levies totalling £24,634.36 raised by the Garden Square committees for Fitzroy Square, Gordon Square, and Mecklenburgh Square should be designated as special Council expenses within the provisions of Section 35(1) of the Local Government Finance Act 1992.

2. Council Tax Base

- H.4. That it be noted that at its meeting on 25 January 2016 the Council's Cabinet calculated the following amounts for the year 2016/17 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

- (1) 88,000 being the amount calculated by the Council in accordance with Regulation 3 of the Local Authorities (Calculations of Council Tax Base) Regulations 1992, as its Council Tax base for the year.

(2) Gordon Square	25.37
Fitzroy Square	56.29
Mecklenburgh Square	85.79

Being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

3. Calculation of Council Tax

- H.5. That the following amounts be now calculated by the Council for the year 2016/17 in accordance with Sections 31A to 36 of the Localism Act 2011 as amended by the Local Audit and Accountability Act 2014.

(1) In relation to each financial year a billing authority in England must make the calculations required by this section.

(2) The authority must calculate the aggregate of: (in accordance with Section 31A(2) of the Act)

- (a) £886,277,267 being the expenditure which the authority estimates it will incur in the year in performing its functions and will charge to a revenue

account, other than a BID Revenue Account, for the year in accordance with proper practices.

- (b) £nil being such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices.
- (c) £25,667,483 being the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure.
- (d) £nil being such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (e) £14,100,511 being the amount which it estimates will be transferred in the year from its general fund to its collection fund in accordance with section 97(4) of the 1988 Act, and
- (f) £nil being the amount which it estimates will be transferred from its general fund to its collection fund pursuant to a direction under section 98(5) of the 1988 Act and charged to a revenue account for the year.

(3) The authority must calculate the aggregate of: (in accordance with Section 31A(3) of the Act)

- (a) £796,114,634 being the income which it estimates will accrue to it in the year and which it will credit to a revenue account, other than a BID Revenue Account, for the year in accordance with proper practices.
- (b) £nil being the amount which it estimates will be transferred in the year from its collection fund to its general fund in accordance with section 97(3) of the 1988 Act.
- (c) £nil being the amount which it estimates will be transferred from its collection fund to its general fund pursuant to a direction under section 98(4) of the 1988 Act and will be credited to a revenue account for the year, and
- (d) £34,568,553 being the amount of the financial reserves which the authority estimates it will use in order to provide for the items mentioned in subsection (2) (a), (b), (e) and (f) above.

(4) Council Tax Requirement

£95,362,074 being the amount by which the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.

(5) Basic Amount

£1,083.66 being the amount at (4) divided by the amount at 2(1) above, calculated by the Council, in accordance with section 31A of the Act as amended, as the basic amount of its council tax for the year.

(6) Special Items (Garden Squares)

£24,634.36 being the aggregate amount of all special items referred to in Section 34(1) of the Act.

(7) Basic Amount for Areas of the Borough not including Garden Squares

£1,083.38 the amount at (5) above less the result given by dividing the amount at (6) above by the amounts at 2(1) above, calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special items relate.

(8) Basic Amounts for Garden Squares

	£
Fitzroy Square	1,243.27
Gordon Square	1,228.74
Mecklenburgh Square	1,222.63

Being the amounts given by adding to the amount at (5) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(2) above, calculated by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

(9) Camden's Council Tax

Location	A	B	C	D	E	F	G	H
Fitzroy Square	828.85	966.99	1,105.13	1,243.27	1,519.55	1,795.83	2,072.12	2,486.54
Gordon Square	819.16	955.69	1,092.21	1,228.74	1,501.79	1,774.85	2,047.90	2,457.48
Mecklenburgh Square	815.09	950.93	1,086.78	1,222.63	1,494.33	1,766.02	2,037.72	2,445.26
All other parts of the Council's Area	722.25	842.63	963.00	1,083.38	1,324.13	1,564.88	1,805.63	2,166.76

APPENDIX H

Being the amounts given by multiplying the amounts at (7) and (8) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in the proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

(10) Greater London Authority Precept

That it be noted that for the year 2016/17 the following amounts in a precept issued to the Council has been stated in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

Location	A	B	C	D	E	F	G	H
Greater London Authority	184.00	214.67	245.33	276.00	337.33	398.67	460.00	552.00

(11) Council Tax for the Area

That subject to the decisions on recommendation 1 above, having calculated the aggregate (to two decimal places) in each case of the amounts at (9) and (10) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amount of Council Tax for the year 2016/17 for each of the categories of dwellings shown below.

Location	A	B	C	D	E	F	G	H
Fitzroy Square	1,012.85	1,181.66	1,350.46	1,519.27	1,856.88	2,194.50	2,532.12	3,038.54
Gordon Square	1,003.16	1,170.36	1,337.54	1,504.74	1,839.12	2,173.52	2,507.90	3,009.48
Mecklenburgh Square	999.09	1,165.60	1,332.11	1,498.63	1,831.66	2,164.69	2,497.72	2,997.26
All other parts of the Council's Area	906.25	1,057.30	1,208.33	1,359.38	1,661.46	1,963.55	2,265.63	2,718.76

APPENDIX I

Equality Impact Assessments - equality through public services



Our approach

Equality impact assessments (EIAs) are our chosen way for working out the effect our policies, practices or activities (the word activity will be used throughout this form as an umbrella term) might have on different groups before we reach any decisions or take action. They are an important service improvement tool, making sure that our services are as effective as they can be for everyone Camden serves. They also help to prevent us from taking action that might have outcomes we did not intend.

It is essential that you start to think about the EIA process before you develop any new activity or make changes to an existing activity. This is because the EIA needs to be integral to service improvement rather than an 'add-on'. If equality analysis is done at the end of a process it will often be too late for changes to be made.

If a staff restructure of organisational change is identified as necessary following the review of an activity then an EIA needs to be completed for **both** stages of the process, i.e. one when the activity is reviewed and one when the restructure or organisational change is undertaken .

Please read the council's EIA guidance, ['Equality impact assessments – equality through public services, a step-by-step guide'](#), before beginning the EIA process.

Stage one - what is being analysed and who is responsible for the equality impact assessment?

This section should be completed to help you plan how you will analyse an activity.

Name of the activity being analysed	Proposal to increase Council tax by 3.99% for 2016/17, including 2% to be spent solely on adult social care.
Service and directorate responsible	Corporate Finance – Strategic Finance
Names and posts of staff undertaking the assessment	Thalvin Chauhan Accountant - Graduate Finance Trainee
Date assessment completed	2 February 2016
Name of person responsible for sign off of the EIA	Neil Simcock Head of Strategic Finance

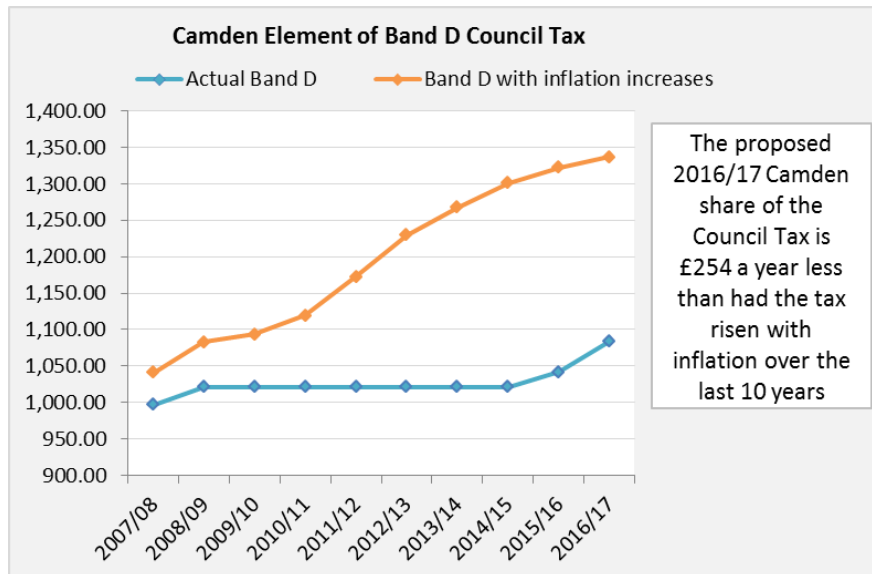
Stage two - planning your equality analysis

Outline the activity being assessed

Background – Council Tax Level

The London Borough of Camden (LBC) is proposing to increase its element of Council Tax for only the third time in the last 10 years. Chart 1 shows what the band D council tax rate would be if council tax had increased with inflation over the last 10 years – a total of £254 (23%) more than the proposed 2016/17 rate for band D households.

Chart 1: Camden Element of Band D Council Tax – Actual Increase vs. RPI inflationary increase over the last 10 years



Background - Council Tax Reductions / Exemptions

In 2012 the Government abolished Council Tax Benefit and replaced it with Localised Council Tax Reduction (CTR) schemes. These schemes were designed and adopted by individual councils but with a reduced level of funding from Central Government.

The meaning of protection in terms of any CTR scheme is that the persons CTR award will be based on 100% of their Council Tax liability. However they may still have to make some payments depending on their income and other circumstances.

Pension Credit Age

Councils are statutorily obliged to protect people of Pension Credit age so that they were not affected by the change from Council Tax Benefit to CTR.

Council Tax Reduction (CTR) Scheme

If a person is not 'protected' or in a '100% scheme' group they will be on the Working Age (WA) scheme and any Council Tax Reduction will be determined by the rules of the WA scheme adopted by their authority.

Each year Councils must consider whether to revise or replace the current scheme for the next financial year – the decision was taken by Camden not to make a change for 2016/17, so there is no change from 2015/16.

Council Tax Reductions and Exemptions

Exceptions to Council Tax payments are generally limited by the Government, with Local Authorities deciding to what extent to apply the rules.

Full-Time Students: Households where everyone's a full-time student don't have to pay Council Tax. Full-time students are defined as being on a course that last at least 1 year and involves at least 21 hours study per week, or if studying for a qualification up to A level and under 20, on a course that last at least 3 months and involves at least 12 hours study per week.

Second Homes: Residents may pay less Council Tax for a property they own or rent that's not their main home. Local Authorities can give furnished second homes or holiday homes a discount of up to 50%. Camden have elected not to apply this and instead charge full Council Tax on second homes.

Empty Homes: Local Authorities can charge up to 50% extra Council Tax if a home has been empty for 2 years or more (unless it's an annexe or the owners/residents are in the armed forces). Camden has adopted this and enforces it. If someone is selling an empty property on behalf of an owner who's died, they won't have to pay Council Tax for up to 6 months from the day they get probate (the right to deal with the estate).

Some homes don't get a Council Tax bill for as long as they stay empty. They include homes:

- of someone in prison (except for not paying a fine or Council Tax)
- of someone who's moved into a care home or hospital
- that have been repossessed
- that can't be lived in by law, e.g. if they're derelict
- that are empty because they've been compulsory purchased and will be demolished

One may also get a discount if their home is undergoing major repair work or structural changes, e.g. walls are being rebuilt.

All of these exceptions and reductions offered are full exemptions or on a percentage basis, and any changes to Council Tax will mean they rise proportionally.

Other Council Tax Exemptions

The Local Government Act 2003 introduced the power for Councils to exercise discretion towards allowing reductions in council tax for certain people or classes of people, including reducing the tax payable to zero. The provision was incorporated into the Local Government Act 1992 as section 13A. The purpose of the legislation is to give Councils flexibility to reduce council tax in instances which might be deserving of a reduction, but which otherwise fall outside the existing statutory provisions for exemptions, discounts and council tax reduction (formerly council tax benefit).

The existing policy allows for one class of person who is entitled to a reduction under S13A and this is where a taxpayer is forced to leave their main home in Camden unoccupied due to serious damage caused by external environmental factors beyond their control. This has been applied in cases of flooding and street subsidence and is awarded for a maximum of 12 months. It further allows for the class of foster parents.

Foster carers and friends and family carers (also known as kinship carers) are treated in the same way by Camden for Council Tax purposes. Foster Carers have been exempt from paying Council Tax since before the introduction of CTR Scheme, with Friend and Family Carers becoming exempt from December 2014.

In addition to these classes, the existing policy gives the Council a general power to reduce council tax liability for any council tax payer in exceptional circumstances. Reductions are intended only as short term assistance and not as a way of reducing council tax indefinitely. Each case is determined on its merits and decisions are made in by the Assistant Director of Finance (Revenues) with a right of appeal to the Director of Finance.

The amount of expenditure on discretionary reductions will be reviewed annually by the Director of Finance with a view to bringing the policy back to Cabinet after two years, if the expenditure begins to place a pressure on council tax or, conversely, new deserving classes of council tax payers come to light.

Proposal for 2016/17

Camden is proposing a Council Tax increase of 3.99% (including 2% precept for Adult Social Care) to generate an additional £3.66m of Council Tax in 2016/17 with the intention of using the additional resources to help protect services in the medium-term. The increase will be 80p per week for residents in a band D property who do not receive any reductions or exemptions.

The Secretary of State for Communities and Local Government has announced that an authority will be considered to have set an excessive increase in Council Tax in 2016/17 if the increase in the level of Band D Council Tax over 2015/16 is 4% or more. Any proposals to increase tax above this threshold would require consent gained through a local referendum. The proposed increase of the Council Tax does not give rise to an increase of 4% or more and is, therefore, in terms of the legislation, deemed as not being excessive.

Groups Most Likely to be Affected

All people eligible to pay council tax will be affected. Therefore any household that is currently charged Council Tax will see their bill rise proportionally by 3.99%.

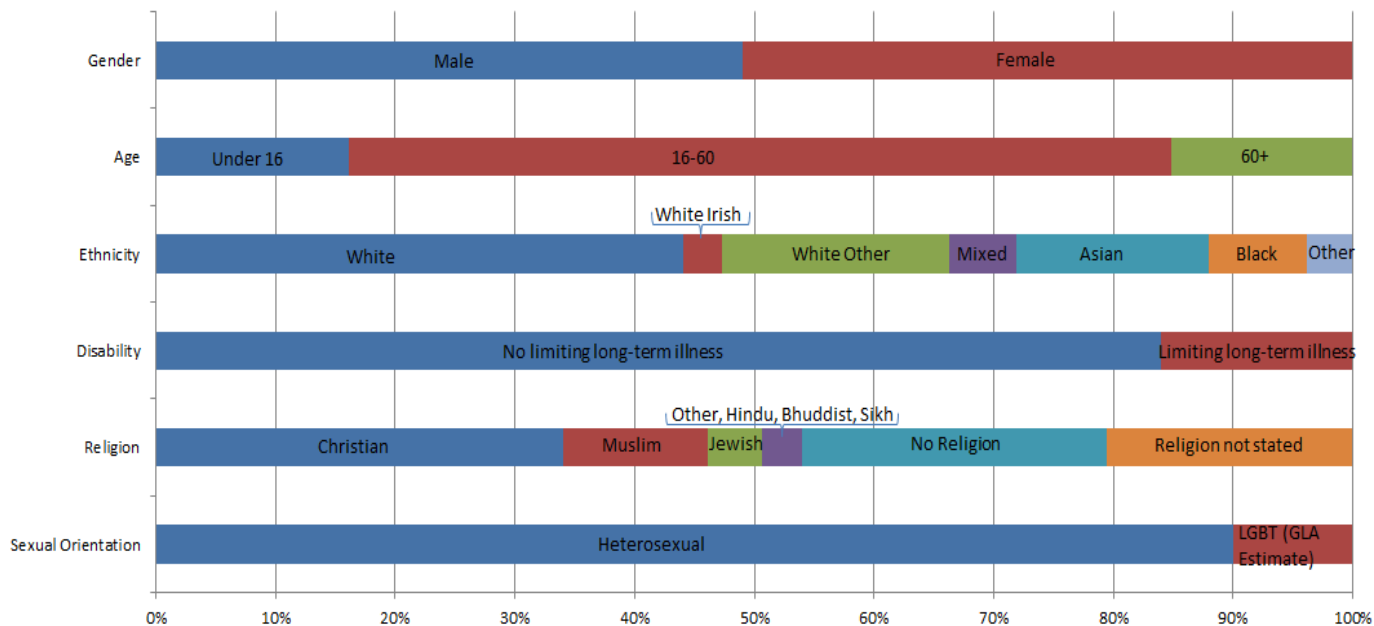
Desired Outcomes

To endeavour as far as reasonable/proportionate to ensure that the implementation of the Council Tax increase does not adversely impact one group more than any others.

To give consideration to vulnerable groups, but to make sure that this does not disproportionately add to the burden of those left to pay.

To ensure that those who are entitled to discretionary reductions in Council Tax because they have either suffered the inconvenience of being forced from their home, and foster carers and family and friends carers in accordance with Council Policy, are not disproportionately impacted by the 3.99% increase.

Camden Demographic Profile



- **Age Profile:**

The age of the liable person is not recorded for Council Tax purposes but Camden's age profile corresponds to a typical metropolitan city with a university presence: a large proportion of students and younger adults, relatively few children and older people compared to the national average.

- **Disability:**

An analysis of the Council Tax data indicates that there are 284 households where Disabled Relief has been granted.

- **Race:**

The race of the liable person is not recorded for Council Tax purposes but there is no reason to believe that the increase will impact on any particular ethnic group disproportionately.

- **Gender reassignment;**

There is no Council Tax data regarding gender reassignment

- **Marriage and civil partnership;**

Council Tax records do not show the marital status of the liable person

- **Pregnancy and maternity;**

There is no Council Tax data regarding this.

- **Religion or belief;**

This not recorded for Council Tax purposes but there is no reason to believe that any particular religious group is likely to be affected by the proposed changes.

- **Sex and Sexual orientation.**

There is no Council Tax data regarding this.

- **General - Council Tax and CTR**

In September 2015 when this data was extracted:

- 106,632 households were liable for Council Tax,
- 23,906 were receiving CTR, of which
- 15,738 were of working age
- 10,676 working age recipients were not in employment

Consultation and engagement

For 2016/17 the Secretary of State for Communities and Local Government has announced that an authority will be considered to have set an excessive increase in Council Tax in 2016/17 if the increase in the level of Band D Council Tax over 2015/16 is 4% or more (including the 2% social care precept). Any proposals to increase tax above this threshold would require consent gained through a local referendum. The proposed increase of the Council Tax does not give rise to an increase of 4% or more. Therefore, Camden is not obliged to carry out a local referendum to gain consent for the increase.

In preparation for the current financial strategy (2015/16 to 2017/18), we knew that the Council will face a substantial funding gap and will therefore face some difficult decisions. We have therefore carried out an extensive engagement exercise with residents over the period of July to November 2014 to get their view on the financial challenge and how best to manage it. One of the potential options to help meet the financial challenge was to 'increase Council Tax by 2% each year', to which 61 per cent of residents we asked agreed a great deal or to some extent with this statement. The Settlement confirmed that the Council will continue to face a difficult funding situation into the medium term, and the increase in the Council Tax will help us mitigate against reductions in some services.

Camden carried out a full consultation about its proposed Council Tax Reduction Scheme in September/October 2014. Groups that were consulted included: Council Tax Reduction recipients, Council Tax payers, Registered Social landlords, District Management Committees, Advice agencies and other partners. The Public Consultation ran for 4 weeks and received 15 replies.

This was conducted in the lead up to the agreement of the financial strategy in 2014 and therefore the announcement of the 2% Social Care Precept would not have been taken into account at that time.

Have you identified any information gaps?

There are several gaps in demographic information relating to Council Tax, although many are not relevant. From the information that is available, there is no evidence that any group will be disproportionately impacted by the Council Tax rise, especially given how small the rise is and the context that it has been frozen for a number of years.

Stage three - analysing your equality information and assessing the impact

This section of the EIA should be completed when you are reviewing this activity and considering different options for future delivery.

Analysing the evidence outlined above, could the activity have a negative or positive impact on protected groups?

Should the increase of 3.99% in Council Tax be approved, tax paying households within the borough will be affected proportionately to what they currently pay and all have the same 3.99% increase applied from the 2015/16 level.

The government allowed the additional 2% flexibility (above the standard 2% threshold) in council tax increases in acknowledgement of the major pressures on local authorities' adult social care budgets. Given the large demographic and inflationary pressures on our social care budgets combined with reduced funding from the government and consequent budget reductions, the proposed Council Tax increase will allow us to collect £1.8m which will be fully allocated to adult social care, ensuring that our most vulnerable residents continue to have access to vital services.

Due to the nature of the Council's CTRS, with Council Tax reductions being based on percentages, the proportional Impact on all groups will remain equal. For the year 2016/17, Camden will keep the 91.5% Working Age (WA) scheme they adopted in 2015/16, which meant that all working age CTR recipients will pay a minimum of 8.5% towards their Council Tax bill.

Those exempt from paying Council Tax will remain unaffected and there will be no groups moving from being exempt, to being expected to pay.

Where a taxpayer is forced to leave their main home in Camden unoccupied due to serious damage caused by external environmental factors beyond their control, exemptions may also be granted. This has been applied in cases of flooding and street subsidence and is awarded for a maximum of 12 months on a pro rata basis. As this is based on external environmental factors, there is no impact on any group over another, protected or otherwise.

Those paying full council tax with no reductions or relief will see an increase of 80p per week, which would have a minimal impact on household finances.

The intention is that the Council Tax rise will have a positive impact on vulnerable groups as it will help support the protection of many services they receive from the Council and reduce the amount of cuts required to meet a balanced budget in future years. The rise in Council Tax will be a permanent and ongoing source of additional revenue and not subject to government grant cuts.

The CTR Scheme has been set in such a way that any rise or change in council tax cannot result in a disproportionate impact on any particular group.

Equality impact summary

Please use this grid to summarise the impacts outlined above.

Protected group	Summarise any possible negative impacts that have been identified for each protected group and the impact of this for the development of the activity	Summarise any positive impacts or potential opportunities to advance equality or foster good relations for each protected group
Age	<p>Not applicable - Government legislation has dictated that entitlements for people of Pension Credit age must be assessed on the 100% scheme so they will not be affected by any changes.</p> <p>As anyone who is eligible to pay Council Tax, whether full or part will see an increase of 3.99%, it will not disproportionately impact on any age group over another.</p>	<p>There will be no disproportional impacts on those of certain ages. Should those of a pension credit age receive services from the council, they may benefit from a decreased need for services to be reduced as the council will have increased income, and therefore won't need to reduce spending in future years by as much to ensure a balanced budget.</p>
Disability	<p>Not applicable - If a household receives any reduction to council tax as a result of the councils CTR Scheme, the amount they pay will remain proportionate to others (3.99%). As the maximum Council Tax band D requirement is increasing by 80p per week, anyone that benefits from a reduction will see an unsubstantial rise of less than this small amount.</p>	<p>There will be no disproportional impacts on those with disabilities. Should those with a disability receive services from the council, they may benefit from a decreased need for services to be reduced as the council will have increased income, and therefore won't need to reduce spending in future years by as much to ensure a balanced budget.</p>
Gender reassignment	Not applicable for this protected group	Not applicable for this protected group
Marriage and civil partnership	Not applicable for this protected group	Not applicable for this protected group
Pregnancy and maternity	Not applicable for this protected group	Not applicable for this protected group
Race	Not applicable for this protected group	Not applicable for this protected group
Religion or belief	Not applicable for this protected group	Not applicable for this protected group
Sex	Not applicable for this protected group	Not applicable for this protected group
Sexual orientation	Not applicable for this protected group	Not applicable for this protected group

Stage four - planning for improvement

This section of the form should be completed when you are developing plans for the future delivery of the activity.

The actions identified below can also be included in your service plan to help mainstreaming and for performance management purposes. They should also be included in any decision making reports relating to the activity you are analysing. You may find it helpful to document the actions in an [action plan](#).

What actions have been identified:

- to mitigate against or minimise any negative impacts?
- to advance equality, and therefore improve the activity?

Due to the nature of the CTR scheme and other exemptions, the impact of an increase will be directly proportionate for all groups in the borough. The percentage applied in and CTR received by a household will be applied to the Council Tax figure after the increase.

For example:

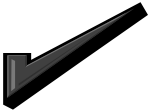
	Band D - 2015/16 before 3.99% increase (£)	Band D - 2016/17 following 3.99% increase (£)	Increase in Band D Charge (£)	Increase in Band D Charge (%)
Camden Element with no Reduction	1,041.81	1,083.38	41.57	3.99
Maximum Reduction from CTRS (91.5%) applied	88.55	92.09	3.54	3.99
For those receiving 100% relief	0.00	0.00	0.00	Nil

Council Tax collection rates will be monitored throughout the year. This is used as an indicator of the ability for an individual / household to pay and therefore by monitoring this, links may be able to be draw between the rise and the impact of the rise on groups within the borough.

Despite the introduction of CTR Scheme in 2013/14, the collection rate has remained strong in Camden.

Stage five - outcome of the EIA

Use this stage to record the outcome of the EIA. An EIA has four possible outcomes.

Outcome of analysis	Description	Select as applicable
Continue the activity	The EIA shows no potential for discrimination and all appropriate opportunities to advance equality and foster good relations have been taken	
Change the activity	The EIA identified the need to make changes to the activity to ensure it does not discriminate and/ or that all appropriate opportunities to advance equality and /or foster good relations have been taken. These changes are included in the planning for improvement section of this form.	
Justify and continue the activity without changes	The EIA has identified discrimination and / or missed opportunities to advance equality and / or foster good relations but it is still reasonable to continue the activity. Outline the reasons for this and the information used to reach this decision in the box below.	
Stop the activity	The EIA shows unlawful discrimination.	
<p>Reasons for continuing with an activity when negative impacts or missed opportunities to advance equality have been identified: N/A</p>		

Stage six - review, sign off and publication

Review

Your EIA will have helped you to anticipate and address the activity's likely effect on different protected groups. However the actual effect will only be known once it is introduced. You may find you need to revise the activity if negative effects do occur. Equality analysis is an ongoing process that does not end once an activity has been agreed or implemented.

Please state here when the activity will be reviewed, and how this will be done, for example through the service planning process, when the service is next procured etc. This will help you to determine whether or not it is having its intended effects. You do not necessarily need to repeat the equality analysis, but you should review the findings of the EIA, consider the mitigating steps and identify additional actions if necessary.

For restructures or organisational change a review should take place once the restructure has been completed. In addition to the areas identified above your review should include an evaluation of how the staff profile after the organisational change compares to Camden's profile, the division profile and the staff profile prior to the change. Your HR change adviser will provide you with the necessary data.

Date when EIA will be reviewed: February 2016

Sign off

The EIA must be quality assured within the directorate before sign-off by the service head /AD.

Quality assured by:	Deputy Director of Finance
Quality assured by OD for organisational change / restructures:	N/A
Signed off by:	Neil Simcock Head of Strategic Finance
Date:	10 th February 2016
Comments (If any)	N/A

Publication

If the activity will be subject to a Cabinet decision, the EIA must be submitted to committee services along with the relevant Cabinet report. Your EIA should also be published on Camden Data. All EIAs should now be uploaded to the [SharePoint site](#).

J GLOSSARY OF TERMS

- J.1. The following provides brief explanations of technical terms used in this report. Information is provided in a separate appendix on the details of the Council Tax regime.
- J.2. **Adult Social Care Flexibility / Precept** – Local authorities responsible for adult social care have been given an additional 2% flexibility on their current council tax referendum threshold to be used entirely for adult social care. This flexibility is being offered in recognition of demographic changes which are leading to growing demand for adult social care, and increased pressure on council budgets.
- J.3. **Appeals** – In the non-domestic rates context this refers to appeals by ratepayers against rateable values. Both rateable values and the determination of appeals are carried out by the Valuation Office of Her Majesty's Revenue and Customs.
- J.4. **Basic Amount of Council Tax** – the level of the Camden element of council tax plus the amount of the Garden Square levies, divided by the total Camden council tax base.
- J.5. **Balances** – Unallocated reserves which are retained to cover uncertainties and risks which may require funding in the future and, if they are deemed more than adequate to cover these risks, may also be used to meet policy changes in the year.
- J.6. **Band D Equivalent** - By law and convention, Council Tax is usually expressed as a Band D equivalent. In many areas a Band D property is a mid sized, typical property.
- J.7. **Baseline Funding Level** – the amount of a local authority's Settlement Funding Assessment which is provided through the local share of the estimated business rates aggregate under the Business Rates Retention scheme.
- J.8. **Billing Authority** - A Local Authority responsible for collecting the Council Tax and Non-Domestic Rates, such as Camden.
- J.9. **Capital Programme** - The Council's medium term (10 years) capital expenditure plans.
- J.10. **Cash Limits** – An amount of money agreed by the Cabinet within which a Department sets its budget, and subsequently within which it is expected to contain its net expenditure.
- J.11. **Core Settlement Funding** – A new government definition of council resources introduced from 2016/17 comprising of council tax income and the Settlement Funding Assessment (baseline business rate retained income and Revenue Support Grant). Cuts to Revenue Support Grant are apportioned based on this definition of funding.
- J.12. **Core Spending Power** – A new government definition of projected council revenue funding available for local authority services from 2016/17 and the years beyond, which is made up of: the modified Settlement Funding Assessment; estimates of the council tax base assuming increase are in line with previous years; potential additional council tax available from the adult social care council tax flexibility; potential increase in the standard council tax; potential additional council tax available from a £5 cash principle

for districts with a lower quartile Band D council tax level; the Improved Better Care Fund, New Homes Bonus and Rural Services Delivery Grant.

- J.13. **Council Tax Reduction Scheme** – The system that replaced council tax benefit from 2013/14. Support to recipients is given by way of a discount on their council tax bills.
- J.14. **Council Tax Requirement** – The amount each authority estimates as its planned net spending, after deducting income it raises from fees and charges, grants, and funding from reserves.
- J.15. **Collection Fund** – The fund administered by a billing authority into which the Council Tax and non-domestic rates it collects are paid, and from which payments are made to precepting authorities, to the Government, and to meet its own spending requirements. Any balance on the Collection Fund must be shared between the billing authority, precepting authorities and the Government in accordance with regulations governing council tax and non-domestic rates.
- J.16. **Contingency** – An amount included within a budget to provide for matters that at the time the budget is set are considered likely to occur during the year, and which therefore need to be reflected in the budget, but the timing or cost of which are uncertain.
- J.17. **Council Tax** - The locally determined tax on residential properties.
- J.18. **Council Tax Base** - The number of properties within a Council's area, after adjusting for exemptions and discounts, expressed as a Band D equivalent, used to set the level of Council Tax.
- J.19. **Dedicated Schools Grant (DSG)** – A Government grant based on pupil numbers and which will not be finally set until after the start of the financial year, although provisional figures based on known numbers are used in the current budget calculations.
- J.20. **Formula Grant** – The main Government grant supporting General Fund expenditure up to 2012/13.
- J.21. **General Fund** – The fund from which the costs of the Council's major services (excluding council housing) are met.
- J.22. **Greater London Authority (GLA)** – the precepting authority whose precept is added to Camden's Council Tax to form the overall Council Tax bill.
- J.23. **Housing Revenue Account (HRA)** – A local authority statutory ring-fenced account, covering current income and expenditure on its housing services relating to its own housing stock. On the expenditure side of the account are the costs of managing and maintaining the stock, and debt charges relating to previous acquisition and renovation of property. On the income side are rents, fees and charges. The Council is required to set a balanced HRA budget and not allow the HRA balance to be in deficit.
- J.24. **Levy** – This term is used for two different things:

(A) A contribution which the Council is required to make to another body, normally a London-wide provider of services. Levies differ from precepts in that they form part of the Council's Budget and are therefore passed on as part of Camden's Council Tax.

(B) A mechanism to limit the benefit an authority can derive from real growth (above inflation) in business rates. The levy is applied proportionally on a 1:1 basis. Thus a 1 per cent increase in business rates income produces a corresponding 1 per cent increase in revenue (as measured by the Baseline Funding Level) from the rates retention scheme. There is a limit on the maximum levy rate of 50p in the pound. The levy, which for Camden is 43.9%, is payable to the Government.

- J.25. **National Non-Domestic Rates (NNDR)** – also known as Business Rates. They are paid on all commercial, industrial and other non-domestic properties. The rate poundage or multiplier is set nationally each year by the Government.
- J.26. **Non-Domestic Rates multiplier** – the rate in the £ of rateable value that must be paid in non-domestic rates. This is set each year by the Government.
- J.27. **Precept** – The demand for money made by a precepting authority on billing authorities such as Camden to finance the preceptor's own expenditure, requiring the billing authority to collect income from Council Tax payers on the preceptor's behalf. Camden only receives a precept from the Greater London Authority (GLA). A precept differs from a levy in that the precepting body sets its own Council Tax which is then added to Camden's purely for collection purposes. The 'social care flexibility' available from 2016/17 is therefore not technically a levy since Camden will raise the income and incurs the expenditure directly.
- J.28. **Reserves** - Amounts available in the Council's accounts to fund future expenditure plans (normally known as 'Earmarked Reserves'), or as an amount retained to cover uncertainties and risks facing the authority for which funding may be required in future (normally referred to as 'Balances').
- J.29. **Retained Business Rates** – the amount of business rates retained by the authority after it has paid the Government and the Greater London Authority their shares.
- J.30. **Revenue Outturn** – The actual level of revenue expenditure in a year.
- J.31. **Safety Net** – A mechanism whereby the Government provides support to a local authority which sees its business rates income drop, in any year, by more than an amount equivalent to 7.5 per cent of their baseline funding level. The baseline funding levels are uprated each year.
- J.32. **Specific Grant** – A Government grant allocated outside the Revenue Support Grant distribution system, usually for a specific service or purpose.

- J.33. **Settlement Funding Assessment** – A local authority's share of the local government spending control total as determined by the Government and consisting of two amounts – Revenue Support Grant and the Baseline Funding Level of retained business rates.
- J.34. **Tariff** – A payment from the authority to the Government. It is the excess of an individual authority business rates baseline over its baseline funding level. Tariffs are fixed at the start of the Business Rates Retention scheme and updated in future years in line with the increase in the non-domestic rates multiplier.