

LONDON BOROUGH OF CAMDEN	WARDS: ALL
REPORT TITLE 2017/18 Revenue Estimates and Council Tax (CS/2017/02)	
REPORT OF Cabinet Member for Finance, Technology and Growth	
FOR SUBMISSION TO Children, Schools and Families Scrutiny Committee Culture & Environment Scrutiny Committee Resources & Corporate Performance Scrutiny Cabinet Council	DATE: 16 th February 2017 20 th February 2017 21 st February 2017 22 nd February 2017 27 th February 2017
SUMMARY OF REPORT The Council continues to operate in a financially challenging environment. It is currently half way through a four year medium term financial strategy that will deliver an overall budget reduction of £78m between 2015/16 and 2018/19. This is in response to a significant reduction in government funding support. Between 2010/11 and 2018/19, our like-for-like funding from Central Government will reduce by more than half. This has meant that the Council has had to reduce its budget by an average of £24 million each year since 2011. Against these funding cuts, the Council continues to face wider increases in the cost of living alongside acute spending pressures from a population that is both growing rapidly and ageing, most notably within adult social care. The Council's medium term financial strategy continues to ensure the Council's limited 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. Through innovative service delivery, greater use of digital technology and fundamentally rethinking how budgets are set, we have been able to maintain services our residents value most while continuing to provide better value for money. This report sets out final proposals to set a balanced budget for 2017/18 and to prepare for a balanced budget in 2018/19. Specifically, the report: <ul style="list-style-type: none"> • Provides an update on the overall medium term financial position for the Council, including the main areas of financial risk. • Presents budget and funding proposals that will enable the Council to balance its budget in 2017/18 and utilise available resources towards the achievement of Camden Plan outcomes. • Recommends an overall increase of 4.99% to council tax, made up of; <ul style="list-style-type: none"> ○ A rise of 1.99% on the 2016/17 council tax levels following confirmation that core funding from government will continue to decrease significantly throughout the parliament. ○ Adult Social Care Precept of 3% to support the Council in its response to the unprecedented demographic and demand pressures facing adult social care. 	

- Sets out the required level of Council Tax income to balance the budget as £100,631,908. This equates to a proposed Camden element of Council Tax of £1,137.44 at the Band D level for residents not in garden squares.
- Includes the Executive Director Corporate Services' assessment of the adequacy of general balances available to manage financial risk.

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 2017/18 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 paragraph 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. Give due consideration and note the feedback following the consultation with Non-Domestic Ratepayers as set out in paragraph 8.1 and 8.2, along with the equalities impact assessment in appendix I.
5. Agree to recommend to full Council for approval:
 - (a) The budget summaries set out in appendices F1 to F5.
 - (b) The Council Tax requirement for the year 2017/18 of £100,631,908.
 - (c) The calculations for determining the Council Tax requirement for the year 2017/18 in accordance with the Local Government Finance Act 1992 as set out in appendix H.
 - (d) Note that the 2017/18 Greater London Authority (GLA) precept set out in this report is £280.02 for Band D and as shown for all bands in appendix H, and is subject to Greater London Authority approval of the budget.
 - (e) That the Council sets the amount of Council Tax for 2017/18 as detailed in appendix H and notes that this will mean a Camden element of Council Tax of £1,137.44 (4.99% 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 2017/18 is not excessive as outlined in section 4.16.
6. Note the update on the 2017/18 budget in 4.36 - 4.40.
7. Agree one-off resource allocations to;
 - (a) The Cost of Change Reserve to support ongoing delivery of the Council's financial strategy as set out in 4.62
 - (b) Camden Plan reserve to support the development and implementation of a new organisational strategy as set out in 4.4.

(c) The delivery of the Council's HS2 programme in 2017/18 as set out in 4.39.

(d) Town Hall refurbishment in order to reduce the borrowing costs of the project as set out in 4.67.

(e) Manage the risk of hike in NLWA levy due to expected costs of required infrastructure investment as set out in 4.37.

8. Agree the proposals in sections 4.48- 4.50 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 4.48- 4.50 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 and 8.2, along with the equalities impact assessment in appendix I.

5. Agree:

(a) The budget summaries set out in appendices F1 to F5.

(b) The Council Tax requirement for the year 2017/18 of £100,631,908.

(c) The calculations for determining the Council Tax requirement for the year 2017/18 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 £280.02 for Band D and as shown for all bands in appendix H.

(e) That the Council sets the amount of Council Tax for 2017/18 as detailed in appendix H and notes that this will mean a Camden element of Council Tax of £1,137.44 (4.99% 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 2017/18 is not excessive as outlined in paragraph 4.16.

Agreed by Mike O'Donnell, Executive Director Corporate Services

Date: 9th February 2017

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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 2017/18 Finance Settlement.
- Sets out final **proposals to set a balanced budget and agree the respective directorate and divisional cash limits for 2017/18.**
- Asks the Cabinet to make **recommendations to the Council to agree the Council Tax for 2017/18.**
- Recommends setting a Council Tax requirement of £100,631,908 for the year 2017/18. This means that the Camden element of Band D Council Tax will increase by 4.99% to £1,137.44 (for residents not in Garden Squares). This includes a 3% precept raised specifically to help offset Adult Social Care pressures.
- If agreed, the increase will be £1.04 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 2017/18. As in previous years, the core threshold for local referendums will be at 2%. In addition, the Settlement confirmed that councils with Adult Social Care responsibilities (upper tier and unitary authorities) will be able to increase Council Tax by up to 3% in 2017/18 and 2018/19 subject to a maximum of 6% across the period 2017/18 to 2019/20. 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 27th February 2017. 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 27th 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 Executive Director Corporate Services (the Council's Chief Financial Officer), which are relevant to the budget making process and the decisions on the Council Tax.
- 2.6 Financial year 2017/18 will be the third year of the implementation of the Council's current financial strategy which will result in budget reductions of £78m. 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 some 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 from 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. The equality impact assessment relating to the proposal to increase Council tax by 4.99% for 2017/18, including 3% to be spent solely on adult social care, is set out in Appendix I.

3.0 OPTIONS

- 3.1 The report sets out the proposed departmental budgets for 2017/18. 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 £100,631,908, which equates to a band D Council Tax level of £1,137.44 for residents not in Garden Squares – a 4.99% increase from 2016/17. Council could choose a different Council Tax level (within limitations imposed by the government), 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 4.99% increase includes a 3% ‘precept’ for Adult Social Care as set out in section 4.13. After the Council set out an intention to raise the precept by 2% in 2017/18 and 2018/19, the government announced it would allow Councils to raise the precept by 3% in each of these years but not by more than 6% in the three years to 2019/20. This will generate additional much needed adult social care funding in the short-term to help manage the great cost pressures from demographic changes and funding reductions, as set out in 4.14. Cabinet and Council could choose not to levy this precept in 2017/18, which would mean a reduction of £2.9m in Adult Social Care budgets, or to propose a lower percentage.
- 3.4 The report also proposes to make one-off allocation of funding to a number of reserves (Cost of Change, Camden Plan, High Speed 2, Old Town Hall refurbishment and the NLWA levy). The Council could choose to allocate these funds differently.
- 3.5 The report proposes new fees and charges for 2017/18 in addition to those agreed by Cabinet on 14th December 2016. Cabinet could decide not to agree these fees and charges. The report also sets out fees and charges that are at the discretion of the Council to agree, mainly regarding licensing. The Council could decide not to agree these fees and charges.

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Local Government Finance Settlement and Medium Term Financial Outlook

- 4.1 The provisional local government finance settlement for 2017/18 was announced on 15th December. It confirmed the multi year settlement set out by the government in December 2015 which covered the main elements of funding (Revenue Support Grant and the tariffs and top-ups associated with the current business rates retention model) from 2016/17 to 2019/20. The Council chose to accept the four year funding offer in order to benefit from the medium-term funding certainty this provides by agreeing and submitting an Efficiency Plan. Therefore the Settlement contained few major announcements affecting grant funding for next year.
- 4.2 The final Settlement is yet to be announced by the government. However, it is unlikely that there will be any significant changes to the provisional Settlement given the Council accepted the four year funding offer. Should any material changes be announced prior to Cabinet or Council meeting, these will be disclosed on the night of the meetings. The Council would seek to manage the

impact from in-year budgets and should this not be possible would draw on reserves.

- 4.3 Subject to the delivery of the current financial strategy, Council Tax decisions and the potential range of risks set out in section 5, the Council expects to be able to set a balanced budget in 2017/18 and 2018/19. However after this, a new deficit is expected to open up as costs increase while government funding continues to fall. This pressure is currently forecast to reach £25m by 2021/22.
- 4.4 We have therefore begun to develop a framework for how we can achieve the required budget reductions while continuing to deliver for the people of Camden. In December, Cabinet agreed to launch the Camden Commission to inform the development of a new organisational strategy building on the successes of the Camden Plan, which is coming to an end. We intend to align the development of the organisational strategy with the development of the new financial strategy to ensure that our reducing resources are fully aligned to the activities that will achieve outcomes for our residents. In order to deliver the new organisational strategy over the next year, and help enable its implementation beyond, it is proposed to allocate £3m to the Camden Plan reserve.
- 4.5 Despite the multi-year settlement, there remains a significant degree of uncertainty in accurately projecting the Council's future funding, while we must continue to manage a growing range of significant risks.
- 4.6 One of the main sources of uncertainty is the planned business rates retention reform. The government has announced that it plans to allow local government to retain 100% of business rates by 2020. These proposals will mean that local authorities will collect an increasing proportion of their funding from local taxation. A system of redistribution of resources between Councils will continue, meaning that Camden will not retain all the rates generated in the borough. Revenue Support Grant will be phased out, and in exchange for increased rates retention, local authorities will assume a number of new roles and responsibilities. It is very difficult to evaluate what the changes will mean for Camden, as the detail on how the system will work are yet to be determined and are not included in the framework bill recently presented to parliament.

Specific Grants

- 4.7 New Homes Bonus – The Settlement confirmed that Councils will receive bonus payments for new homes built for 5 years in 2017/18 and 4 years from 2018/2019 – a reduction from the 6 years under the current scheme. The Settlement announced that local authorities will need to achieve tax base growth of more than 0.4% before they become eligible for any new New Homes Bonus funding. The Government will also retain the option of making adjustments to the baseline in future years to reflect significant and unexpected housing growth.

- 4.8 The provisional Settlement announced a new one-off '2017-18 Adult Social Care Support Grant' of £1.3m for Camden. This will be funded through reductions in the New Homes Bonus grant.
- 4.9 The Improved Better Care Fund methodology was confirmed as previously proposed; the indicative figures for Camden's allocation of the grant have not changed - the grant is expected to increase from £0.8m next year to £9.4m by 2019/20. It is assumed that this will be accompanied by a transfer of new responsibilities to the Council.
- 4.10 Alongside the settlement, the government published the Public Health Grant allocations for 2017/18. These have not changed from the indicative figures published at last year's settlement for 2017/18; Camden's Public Health allocation for 2017/18 will be reduced to £27.5m as expected (from £28.2m in 2016/17).
- 4.11 DCLG will shortly be announcing grant funding for the management of temporary accommodation and homelessness prevention which will replace existing funding currently received via housing benefit for temporary accommodation which will reduce by £40 per week per client. The allocation for Camden is expected to be approximately £750k for 2017/18 but does not constitute additional funding.

Council Tax and Adult Social Care Precept

- 4.12 The Settlement confirmed that the core referendum threshold will remain at 2% in 2017/18. However, in acknowledgement of the major pressures in Adult Social Care budgets across the country, it was announced that Councils will have the flexibility to increase the dedicated social care precept by up to 3% in 2017/18 and 2018/19 subject to a maximum of 6% across the period 2017/18 to 2019/20 – compared to the previously announced precept cap of 2% in each year between 2017/18 and 2019/20.
- 4.13 Before the Settlement, the Council stated their intention to raise the precept by 2% in 2017/18 and 2018/19 in the December MTFS Cabinet paper. However, it is now proposed that the Council takes advantage of the new flexibility and increases the precept by 3% in 2017/18 and 2018/19, which would mean a zero increase in ASC precept for 2019/20. The 2018/19 precept will be formally proposed as part of the Council Tax setting reports to the Council next year.
- 4.14 There is only a marginal difference between the maximum precept options in the annual funding collectable from the precept at the end of the period; the main difference is therefore the time when the additional funding becomes available. Raising the precept earlier will generate additional much needed adult social care funding in the short-term to help manage the great cost pressures from demographic changes and funding reductions. Raising precept by 3% will allow us to collect almost £3m, which will be fully allocated to Adult Social Care, ensuring that our most vulnerable residents continue to have access to vital services.

- 4.15 In addition to the social care precept, it is proposed that the core council tax is increased by 1.99% to manage a range of funding and cost pressures. The scale and aggregated impact of the cuts will make it increasingly difficult to continue to offer the quality and range of services residents value and need. In 2017/18 alone, the combined effect of rising costs and falling income is over £22m, with a further £17m to be found in 2018/19. The proposed council tax increase will raise around £2m next year, and will not be subject to subsequent government grant cuts.
- 4.16 The proposed combined increase to council tax levels is therefore 4.99%. In 2017/18, an authority will be considered to have set an excessive increase in Council Tax if the increase in the level of Band D Council Tax over 2016/17 is 5% 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 of 4.99% does not give rise to an increase of 5% 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.
- 4.17 Whilst proposing an increase in Council Tax, we have made series of changes to how we run Council Tax in Camden to make the system fairer. In December, the Cabinet agreed to increase the maximum value of Council Tax Reduction for working age claimants from the current 91.5% to 100% from 1st April 2017, lifting the poorest 15,000 households out of Council Tax altogether and reversing national government policy introduced in 2012. We are able to implement this policy, as our increasing Council Tax base combined with our efficient collection of Council Tax have made it affordable for the Council.
- 4.18 Other steps the council has taken to improve the fairness in the system include charging 150% Council Tax on all long term, furnished unoccupied properties and giving 100% discount to Camden foster carers. This will help us maintain Camden's diverse community and contributing to meeting the Camden Plan's goal to eliminate child poverty in the borough.

Greater London Authority Precept

- 4.19 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.
- 4.20 The Mayor has proposed a 1.5% increase in the GLA precept for 2017/18, resulting in a band D GLA element of the Council tax of £280.02. If any changes occur following the GLA budget meeting on the 20th February 2017, the amendments will be tabled at Cabinet on 22nd February 2017.

Total Council Tax for 2017/18 including GLA Precept

- 4.21 The table below shows how the level of Council Tax at Band D recommended for 2017/18 compares with the amount set in 2016/17. This does not apply to residents living within Garden Squares. The full levels of Council Tax for all Camden residents are set out in the Statutory Determination in appendix H.

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

Total Council Tax at Band D	2016/17	2017/18	Increase / (Decrease)	Change
	£	£	£	%
Camden Element	1,083.38	1,137.44	54.06	4.99%
GLA Precept (17/18 Proposed)	276.00	280.02	4.02	1.46%
Total	1,359.38	1,417.46	58.08	4.27%

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

Council Tax Requirement

- 4.23 The Council agreed the 2017/18 Council Tax base at its meeting on 30th January 2017. 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 88,450 band D equivalents. This represents an increase compared to 2016/17, largely 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.
- 4.24 This was partially offset by the Council's decision to increase the maximum Council Tax Reduction Scheme Award to 100% from the current 91.5% to 100% from 1st April 2017. This step will reduce the financial burden on residents with no earned or very low income and, at the same time, remove the administration costs related to recovering relatively small amounts and free resources to pursue larger debts.
- 4.25 The 2017/18 tax base for the three Garden Squares, in terms of band D equivalents, is as follows:

Band D equivalents	
Gordon Square	24.91
Fitzroy Square	57.90
Mecklenburgh Square	86.10

- 4.26 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 Executive Director Corporate Services states that the budget for 2017/18 is balanced subject to the passing of the appropriate recommendations by Cabinet and Council to set a Council Tax. Appendix G explains the Council Tax system in further detail.

- 4.27 The proposals in this report would result in a Council Tax requirement of £100.632m, £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 2017/18
	£
Expenditure charged to revenue account	890,392,504
Income credited to revenue account	-659,009,243
Sub Total	231,383,261
Retained Business Rates	-89,268,603
Revenue Support Grant	-41,114,470
Collection Fund - Council Tax Surplus	-368,280
Collection Fund - Business Rates Deficit	0
Sub Total	100,631,908
Council Tax Requirement (incl Garden Squares)	100,631,908
Band D Council Tax (Basic, incl. Garden Squares)	1,137.73
Percentage change over 2016/17	4.99%

- 4.28 In order to raise £100.632m, £0.025m will be received from Garden Square Council Tax payers, leaving £100.607m to be raised from a Council Tax base of 88,450. This means that it is necessary to set the Council Tax, before the GLA precept, at the Band D level at £1,137.44. This is a 4.99% increase compared to the previous year.

- 4.29 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

- 4.30 The combination of the fall in the number of Council Tax Reduction Scheme (CTRS) claimants and higher than expected Council Tax base in 2015/16 meant that the council had an opening surplus on the Council Tax Collection Fund at the start of this financial year. This is partially offset by a projected

small in year-deficit in 2016/17, resulting in a forecast surplus of £(0.4)m to be credited in the 2017/18 budget.

Collection Fund – Business Rates

- 4.31 Business Rates Retention was introduced by the government in 2013/14 and replaced an element of grant funding. Since the introduction of the system, Camden has 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. Despite the large number of developments in the borough, successful appeals mean that our rateable value hasn't increased since the system was implemented.
- 4.32 The next national business rate revaluation is to be introduced in 2017/18. This will acknowledge the relative increases and decreases in rateable value across different areas of the country since the last revaluation while aiming to generate the same national yield. It is expected that while Camden will see a large rise in its total rateable value as market rents have risen significantly, other Councils will see a fall. The equalisation of resources between Councils will be adjusted through updated tariffs and top ups.
- 4.33 There has therefore been a significant change to the business rates retention scheme as a result of the adjustments for the revaluation, which altered Camden's business rates baseline and tariff. This will have little impact on the overall amount of business rates Camden will retain.
- 4.34 It is expected that Camden will retain approximately £89.268m of the business rates it will collect – around 1.5% increase on the 2016/17 levels. However, it is likely that the revaluation will result in a large level of appeals, which could have a large impact on the actual retained amount.

Directorate and Departmental Budgets

- 4.35 Appendices F1 to F4 set out the directorate and departmental budgets, and appendix F5 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 F6 for reference. The budgets are presented under a new organisational structure, which was agreed in January 2016 and decreased the number of directorates from 6 to 3 (plus Public Health) from April 2016.

Table 3 - Directorate and Departmental Budgets

Directorate	2017/18	2017/18	2017/18
	Gross Budget	Income Budget	Final Net Budget
	£0	£0	£0
Corporate Services	254,371	-232,303	22,069
Non-Departmental	63,455	-98,572	-35,117
Public Health*	22,527	-220	22,307
Supporting Communities	117,996	-56,369	61,627
Supporting People	432,043	-271,545	160,498
Total	890,393	-659,009	231,383

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

2017/18 Budget Update

- 4.36 Table 3 above includes pressures to be resourced from the £5.0m per annum budget provided in medium-term modelling to fund unavoidable pressures. A large proportion of the allocated budget has been required to alleviate a £1.8m pressure resulting from the 2017 Business Rate Revaluation, which increases rates payable in London. Other pressures include Community Investment Programme revenue costs (£1.1m), pensions backfunding (£1.1m), government apprenticeship levy (£0.7m) and other smaller pressures adding up to £0.9m. Detail regarding the allocations for pressures can be found in appendix E.
- 4.37 The previously anticipated pressure from the increase in the NLWA levy has not materialised in 2017/18. This is caused by switch to menu pricing and use of balances. A significant rise in the NLWA levy is expected in future years due to the anticipated costs of required infrastructure investment. As such, a balance of £1.0m will be set aside in order to help enable the Council to phase in the anticipated increases in costs.
- 4.38 Total pressures are £0.6m higher than the £5m budget; the excess has been absorbed corporately by available resources in the 2017/18 budget.
- 4.39 It is proposed that as part of the 2017/18 budget, a one-off allocation of £0.480m is made for the delivery of the HS2 programme in 2017/18 to allow for sufficient resourcing for the Council to respond on an operational basis as HS2 moves into its construction phase. The next 12 months and beyond will be a critical time for us to ensure HS2 deliver on their assurances, meet the standards we expect through agreements and communicate clearly with our communities.
- 4.40 Total budgeted general fund expenditure in 2017/18 is £890.393m. Of this approximately 34% is for employee costs and 32% for contract based

expenditure. The forecast of general fund interest to be earned by the Council in 2017/18 is £0.9m and to be payable by the Council is £(1.5)m. This is £1.2m less than previously expected, largely due to the result of the referendum on the European Union and consequent halving of the Bank of England's base interest rate (to 0.25%).

Levies

- 4.41 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.
- 4.42 In addition to the reduction in the NLWA levy (explained in section 4.36), there is a decrease in the concessionary fares levy of 1.42%. This is due to a number of factors, mainly an aggregate fall in journey numbers across all modes of transport and the introduction of the hopper fare.

Table 4 – Levies

<i>Levies met from within departmental cash limits</i>	2016/17 £000	2017/18 £000	Change %
North London Waste Authority	5,317	5,208	-2.05%
London Councils Grant Scheme	234	213	-8.97%
Traffic Signals	334	348	4.19%
Concessionary Fares	12,930	12,747	-1.42%
Sub-total	18,815	18,516	-1.59%

<i>Other Levies</i>	2016/17 £000	2017/18 £000	Change %
London Pensions Fund Authority (estimated)	1,382	1,410	2.00%
Lee Valley Regional Park Authority (estimated)	251	257	2.00%
Environment Agency	200	201	0.50%
Sub-total	1,833	1,868	1.91%

- 4.43 The Council is also required to provide for levies issued by Garden Square Committees - 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.
- 4.44 The levy requirements received for each Garden Square Committee for 2017/18 are shown in Table 5 below.

Table 5 - Garden Squares Levies

Garden Square	Levy Request 2016/17 £	Levy Request 2017/18 £	CTRS Adjustment £*	Collected through Council Tax 2017/18 (Levy) £	Increase / (Decrease) in Levy Requested
Fitzroy Square	9,000.00	9,000.00	0	9,000.00	0.00%
Gordon Square	3,687.70	3,743.32	0	3,743.32	1.50%
Mecklenburgh Square	12,900.00	13,600.00	1,003.61	12,596.39	5.43%
TOTAL	25,587.70	26,343.32	1,003.61	25,339.71	2.95%

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

Fees and Charges

- 4.45 Cabinet approved the majority of fees and charges to apply in 2017/18 in the December 2016 report *Review of Camden Medium Term Financial Strategy*. That report listed new fees and charges rising by 5% or more individually, and agreed that to delegate authority to raise fees by less than 5% to Chief Officers in conjunction with relevant portfolio holders. The additional new fees proposed in this report that require Cabinet approval relate to Sustainability and Green Spaces.
- 4.46 Fees requiring full Council approval include street trading fees (no increases proposed), regulatory services (relating to licensable activity) and House in Multiple Occupation license fees.
- 4.47 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

- 4.48 The Council had 18 separate earmarked reserves totalling £96m on 31st March 2016. It is anticipated that earmarked reserves will decrease to £68m by 31st March 2017, a net decrease of £28m, as the reserves are used in line with the reasons allocated.
- 4.49 It is anticipated that by 31st March 2017, the largest proportion of earmarked reserves will be allocated to support on-going capital activity and asset management (£32m). It is expected the Council will have £16m to support key revenue outcomes, £5m for Council remodelling programme and £15m earmarked for mitigating future corporate risk. Further to recommendations by the Council's external auditors, the charitable activity reserve (the Mayor's

Charity Reserve) will no longer be treated as a reserve. The in-year movement in reserves is summarised in Table 6.

Table 6 – 2016/17 Summary Movement of Earmarked reserves

Earmarked Reserves	Actual Reserves 31/03/16	Out of Reserves	Into Reserves	Forecast Reserves 31/03/17	2016/17 Net Movement
	£000	£000	£000	£000	£000
To Support Key Revenue Outcomes	32,065	(16,173)	100	15,992	(16,073)
To Support Council's Remodelling Programmes	13,586	(10,418)	2,010	5,178	(8,408)
On-going Capital Activity and asset Management	28,528	(13,811)	16,790	31,507	2,979
Mitigation of Future Corporate Risk	21,891	(13,165)	6,280	15,006	(6,885)
Charitable Activity	34	(34)	0	0	(34)
Total Earmarked Reserves	96,104	(53,601)	25,180	67,683	(28,421)

4.50 In reviewing the appropriate level of general balances for 2017/18 consideration has been given to the Council's policy on reserves and balances, which states that the level of general balances shall be no less than 3% and no more than 10% of total budgeted net expenditure and Dedicated Schools Grant. General Balances are set at £13.624m, which is 3.4% of the anticipated expenditure financed by Business Rates, Revenue Support Grant, Council Tax, and the dedicated schools funding in 2017/18. This is in line with the Executive Director's policy of keeping General Balances at the low end of Council policy. The Executive Director Corporate Services 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 Executive Director further states that no major allocations of General Balances should be considered at this stage.

Schools Funding

4.51 In the coming years schools funding is expected to reduce as a result of the move to the national 'fairer funding' formula. The change is expected to have a significant cash impact on funding across two of three blocks of the Dedicated Schools Grant – schools and early years - as it is likely to lead to redistribution from areas like Camden that are better funded due to greater historic investment by the Council, to less well funded areas. While the government has announced funding for high needs has been frozen, pressures will result from increasing demand and rising costs.

4.52 The government is currently consulting on the fairer funding formula. Stage 2 of the national consultation was published in December along with the publication of the government's response to the phase 1 consultation. The consultation suggests that in the schools block, the maximum cash reduction will be 3%, which is less than previously anticipated – London Councils

estimated the reduction in Camden will be 5.2%. However, the cash reductions would be additional to the impact of spending power pressures from ongoing cash-freezes since 2011 which officers have estimated as a real terms reduction of 10% (£12m) over the lifetime of the parliament. In 2017/18 schools block funding is frozen in per pupil cash terms and will continue to be distributed by the local authority. The impact of the national formula will be felt from 2018/19 before full implementation the following year.

- 4.53 The apprenticeship levy is a further pressure to be managed by the majority schools next year. The levy is a new employer tax that will be introduced from April 2017. It will mean that employers with a pay bill that exceeds £3m will be charged 0.5% of their pay costs, but can claim back contributions for eligible apprenticeship training. This therefore includes all community schools as the Council is deemed to be the employer, and certain larger voluntary aided schools.
- 4.54 There are important developments in the early years' block which could have a significant impact on Camden's current and future early education arrangements, which are above the statutory minimum. The developments are the implementation of a new national funding formula for three and four year old early education and childcare places from April 2017, which will reduce Camden's per-pupil finding rates, and the introduction of an additional early education and childcare entitlement for the children of working parents from September 2017. Implementing the new funding formula and new entitlements for working parents whilst maintaining Camden's locally enhanced offer in any form would result in a pressure on the Council's General Fund budgets. Officers and members are currently developing options for the future of our early years' service and there will be a Cabinet report on the issue in April following a formal consultation on the proposed new service offer.

Housing Revenue Account (HRA)

- 4.55 The HRA is facing revenue pressures which are largely driven by the government mandated 1% reduction in rents for each year from 2016/17 to 2019/20 contained in the Welfare and Work Reform Act (2016). This pressure, combined with ongoing cost pressures such as inflation on salaries, supplies and services budgets and particularly on repair costs, resulted in an estimated budget deficit of £17.9m by 2019/20. After savings were identified for 2016/17, there was a £13.5m budget gap by 2019/20 to be addressed as part of a medium term finance strategy. The Cabinet in January approved a medium term savings and income generation strategy for 2017/18 to 2019/20 to meet the anticipated budget pressures for the next three years. Detailed savings proposals are set out in the report titled *Housing Revenue Account (HRA) Budget and Rent Review 2017/18 and Medium Term Financial Strategy*.

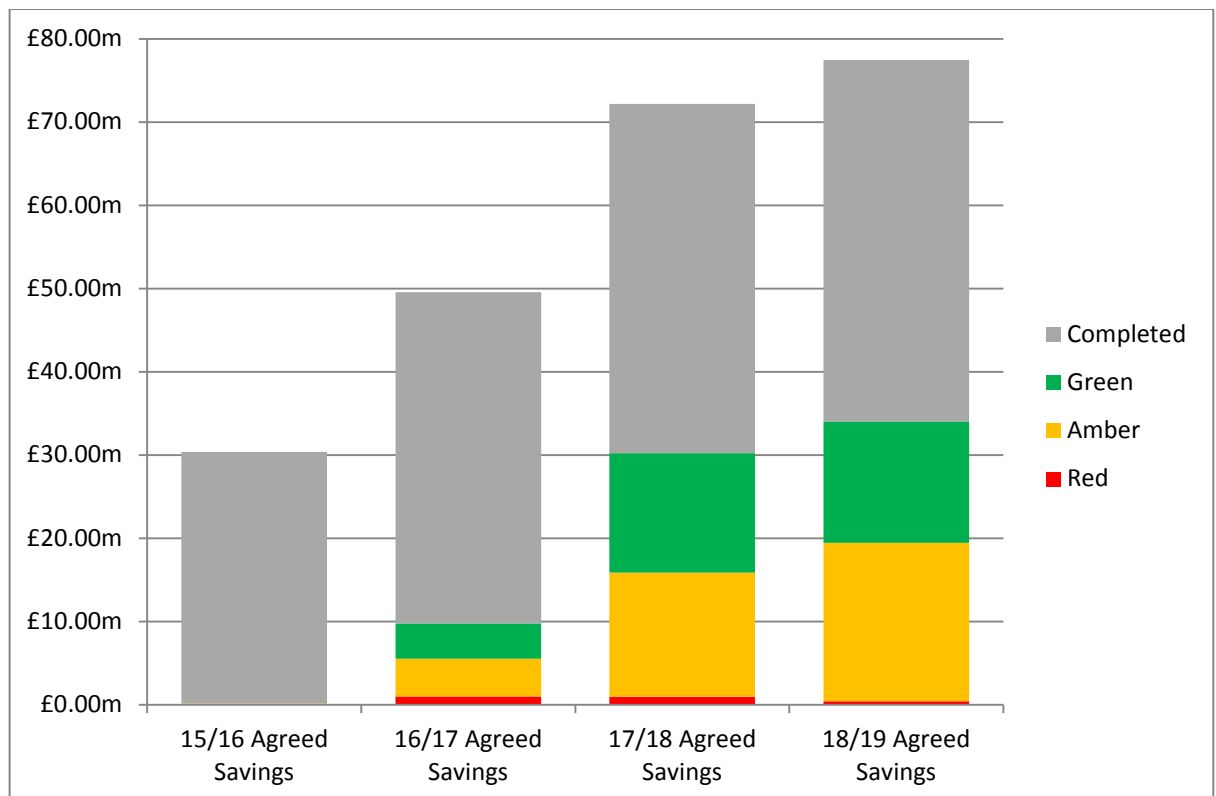
Update on the Delivery of the Medium Term Financial Strategy 2015/16 – 2018/19

- 4.56 Since the Council's £78m budget reduction programme was agreed, the Council has made a strong progress towards implementing the projects.

Actual delivery to date is £39.82m, 49% of the total target. This includes projects that have already achieved their total budget reduction targets and those that have achieved part of their target.

- 4.57 Since the last update, there has been a significant change in the programme, which meant that the number of projects rated 'red' for all years of the financial strategy has reduced. A substantial number of projects that were previously reported as high risk were in adult social care services, which have suffered from challenging demand and costs pressures. The Cabinet in December has therefore agreed changes to the programme of savings, which in total moved £2.6m of intended 2017/18 budget reductions to 2018/19. The revised strategy includes the delivery of £2.39m of transformational projects in adult social care in 2018/19. These projects will be agreed over the coming months.
- 4.58 Other high risk savings projects that the Cabinet agreed to reprofile are increasing income from advertising (project reference SAT3) and implementing a new HR and Finance system (project reference TS6).
- 4.59 Chart 1 below provides a summary of delivery progress for each year of the financial strategy and reflects the reduction in the number of high risk projects as well as the extension of the delivery timescales, which means that the Council has to continue to deliver the strategy in 2018/19.

Chart 1: Progress against the delivery of the MTFs budget reductions



- 4.60 Due to the December Cabinet decisions, there are now only three red-rated projects remaining in 2016/17, which the Council expects to manage within existing budgets;
- Income Maximisation (IM1 and IM2) – a refreshed approach to the project will review each income generating service in detail, along with the debt, and will include review and negotiation of the contract for a reduction in card charges.
 - Two high risk projects in Adult Social Care – Better Management of Debt (ASC16) and Management of Agency Staff and Sickness (ASC9) – although work has been progressing on both projects, there is a risk that these will not deliver sufficiently quickly to deliver the income target recently agreed by Cabinet this year.
- 4.61 In addition to the projects formally agreed in 2014, the Council has continued to look for further sources of savings and efficiencies to help ensure we can maximise investment in our Camden Plan priorities. In April 2016, Cabinet agreed to establish a shared ICT and Digital service between Camden, Haringey and Islington, which is expected to deliver revenue savings of £6m per annum across the three organisations once the service is fully operational. The Council is also making savings by reducing its senior management costs by implementing a new structure that saw the number of directorates decreased from 6 to 3 from April 2016. The new structure will enable savings of around £2m.
- 4.62 There is a large scale of change within the organisation. This includes the completion of the current budget reduction programme and associated organisational transformation; the implementation of the HRA financial strategy; and the development of the next financial and organisational strategy. The scale and complexity of change means that the council needs dedicated staff in Strategy and Change and ICT to support the change. In December MTFs report, we stated the intention to allocate around £3m to the Cost of Change reserve, which is the main funding source used to facilitate the one off costs of delivering the necessary transformation. Following further analysis and modelling, the proposed allocation is now £3.9m.

Revenue Outturn Forecast - Month 9 (December)

- 4.63 The Council operates a quarterly revenue budget monitoring system with a process to capture significant variances and movements between quarters. The authority forecast a net overspend in the General Fund at Month 9 of £0.9m. The main overspend is in Supporting Communities directorate, which forecast an adverse variance of £1.9m, largely due to delays in the implementation of the medium term financial strategy budget reductions.
- 4.64 Supporting People directorate continues to face a range of pressures on its budget and a range of mitigating actions has been required to achieve the current forecast position, including the use of external grant income and eligible one-off reserves.

- 4.65 These overspends are partially offset by underspends elsewhere in the Council, namely in Public Health and Cross-cutting budgets.
- 4.66 Finance will continue to regularly monitor the position. Directorates are taking active steps to bring down the forecast overspend in the remainder of the year and is expected that this position will change as forecasts are refined further and work is undertaken to address any overspend. Further details of the forecast can be seen in the online document [2016/17 Financial Outturn Forecast \(Month 9 – December\)](#).

Development in the Capital Programme

- 4.67 In December Cabinet agreed the procurement and delivery strategy for refurbishment of Camden Town Hall. In addition to delivering enhanced civic spaces, this development will create space suitable for small and medium enterprises in the Knowledge Quarter, as well as two floors of office space for market letting. The income that will be generated is going to be initially required to fund project borrowing costs. It is proposed that funding of approximately £1.5m is made to the project in order to reduce the borrowing costs for the project.

Capital Outturn Forecast – Month 9 (December)

- 4.68 The Council's overall 10-year capital programme for 2016/17-2025/26 stands at £1,470.7m - of which £223.5m relates to the 2016/17 financial year. The current forecast is £(35)m under budget in 2016/17. The largest underspend relates to slippage in CIP and Major Projects (Development).
- 4.69 To finance the agreed capital programme, the Council has a substantial receipts target in 2016/17 and future years. The 2016/17 target stands at £(92.3)m and is £(1,011.8)m across all future years. To date the Council has received £(57.9)m worth of capital receipts in 2016/17. This is approximately 63% of the annual target at month 9.
- 4.70 Further details of the forecast can be seen in the online document [2016/17 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 The Council continues the challenging process of reducing its budget while achieving transformational service change. The organisation will need to deliver further budget reductions of over £23m in the next two years, and while there has been some reprofiling of budget reductions (paragraphs 4.57-4.58), a number transformative projects are yet to be delivered. If proposals need to be 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.

Government Funding Reductions and Impact of the Referendum on the European Union

- 5.2 The Council continues to face a challenging financial outlook with significant uncertainty around the health of the UK's economy and the impact that this could have on the government's future plans for public finances, including the funding of local public services.
- 5.3 It remains too early to say with any confidence how the result of the referendum on the European Union will impact on the Council's funding in the longer-term. The Autumn Statement presented a picture of increasing national borrowing; however as noted the Council submitted an Efficiency Plan to secure the bulk of government grants set out in the 2016/17 Settlement up to 2019/20.
- 5.4 There remains huge uncertainty regarding the reaction of the economy to the triggering of article 50 expected in early 2017 and following the eventual terms of any Brexit deal. Clearly, should there be a significant economic downturn, this will further impact on public finances and the government may seek to revisit existing funding commitments.
- 5.5 Perhaps a greater risk than unanticipated funding cuts in the short-term are the potential effects of any spikes in inflation. In the Autumn Statement, the Chancellor set out expectations of increasing inflation, as weaker exchange rate has a material effect on the forecasts for consumer prices. The Office for Budget Responsibility has revised its forecasts for CPI inflation to 2.3% in 2017 (previous forecast was 1.6%) and 2.5% in 2018 (previously 2%). The rate of inflation in December – 1.6% - was the highest since July 2014. Since 2011/12, the Council has only been allowing very small inflationary increases in its expenditure budgets as a means to manage reducing grant funding from the central government. High levels of inflation could mean that the relatively low allowances for inflationary pressures built into our medium term financial projections could prove insufficient. For example, for every 1% increase in contract costs, supplies and services, the council would have an additional £2.4m pressure every year, and over £12m increase in the budget gap by 2021/22.

Business Rates

- 5.6 The existing business rates retention scheme continues to be a large source of uncertainty for the Council. This is largely due to the impact of appeals. Camden, like other Councils, has found it extremely difficult to forecast the number of appeals and their impact. This is due to a large volume of appeals (there are currently over 2,800 outstanding cases of Camden business appealing against their valuation) and the length of time it takes the VOA to process appeals. The effect of appeals in Camden is that our rateable value (RV) is now slightly lower than it was when the system was implemented

despite a high level of development in the borough. We have also had to tie up our resources in creating a large business rate safety net reserve and a bad debt provision. Lastly, appeals meant that our medium term forecasting has proved difficult and volatile.

- 5.7 Looking ahead, in addition to existing appeals, there are two further sources of risk in the business rate system – revaluation to be implemented in 2017/18 and the implementation of new business rate system with 100% retention of the rates by councils nationally.
- 5.8 The revaluation in 2017 is likely to result in another surge of appeals, especially if the starting position for Camden is overstated, as it was in the previous valuation round. Any new appeals would be additional to the backlog of historic appeals that are awaiting settlement by the Valuation Office (VOA).
- 5.9 Transition to 100% Business Rates Retention - The plans to implement 100% Business Rates Retention by 2020 will be accompanied by an update of the relative needs formulae (determining how resources are initially distributed between Councils), phasing out of the Revenue Support Grant, and a transfer of new responsibilities to local authorities. These changes will mean a major shift in funding and it is very difficult to evaluate what the changes will mean for Camden, as the detail on how the system will work are yet to be determined.
- 5.10 In January 2017, the government published the Local Government Finance Bill 2016-17, providing framework for the reformed business rate system. The Bill is in initial stages of its progress through Parliament. Among other things, the Bill provides flexibilities to local authorities to shape the operation of business rates in their areas, and contains measures to enable the Greater London Authority and mayoral combined authorities to impose a levy to fund infrastructure expenditure on projects that will promote economic development.

Risks within the Capital Strategy

- 5.11 The Council's current capital programme stands at £1.4bn. Only 2% of the expenditure is set to be funded from government grant, with the programme heavily reliant on the generation of future receipts. These factors mean there are a number of significant and often interlinked risks in the capital programme that could impinge on the ability of the Council to deliver its plans in full. The risks are particularly prevalent in the CIP programme, which aims to deliver an ambitious scale of social and intermediate housing and community assets, funded largely from the construction and sale of private units.

Construction Industry & Housing in London

- 5.12 The state of the London construction market is a function of a complex mix of factors. The outlook for the construction sector in the wake of Brexit continues to be uncertain, with reports offering an often ambiguous or contradictory mix

of views. While some commentators suggest the weakened pound could see increased activity from foreign investors, it will similarly increase import costs with the possible effect of escalating contract prices.

Reliance on Receipts

- 5.13 The capital programme is increasingly funded from capital receipts as demonstrated by the table below. The Council's ability to fund the capital programme will in turn become increasingly reliant on the timely delivery of receipts and house prices maintaining targeted levels.

	2015/16	2016/17	2017/18	2018/19
Percentage of capital expenditure funded from capital receipts	29.6%	49.5%	62.3%	68.4%

- 5.14 Where the viability of approved schemes is directly threatened by falling sales prices, mitigation options will be explored. This could include difficult decisions for the Council, for example reviewing the tenure mix of developments or the level of community assets provided by a scheme.

Project Delays

- 5.15 The Council is seeing lower resourcing of some schemes that are on site, and significant delays in a number of projects. This is particularly true for schemes that were procured prior to the construction industry boom seen in recent years. Contractors face difficulty in retaining subcontractors at agreed prices that are relatively lower than prices subcontractors could get elsewhere on other contracts. Where appropriate the Council will invoke financial penalties on the contractor for these delays (LADs).

Risk Mitigations

- 5.16 The Council has a number of mechanisms and processes to respond to this range of risks:
- Prudent receipts estimation: for all schemes delivering in the next two years, prudent assumptions have been made for sales receipt values.
 - Un-contracted schemes / phases: only 32% of the CIP budgets in the capital programme for 2016/17 onwards are contractually committed. 48% are not contracted, whilst for 20% the Council is committed to proceeding with design and enabling works but could choose not to proceed with the substantive construction. This provides the opportunity to review the scope, contents and delivery profile of the bulk of programme to achieve appropriate levels of affordability and risk.
 - Alternative Delivery Vehicles: as approved by Cabinet in April, the Council is currently investigating whether there may be potential benefits to seeking a development partner to help achieve its ambitions while sharing risk.

- Gateway Review Panel: the Council operates a robust project review process in which key officers review projects at critical decision points and provide a further level of scrutiny and challenge.

Impact of the 'Higher Value Voids' Levy

- 5.17 The Housing and Planning Act (2016) contained powers that will allow the government to charge a levy to councils in order to fund the extension of right to buy to housing association tenants and replacement housing for those sold. The levy is expected to be calculated based on the value of the Council's higher value housing stock that is estimated to become void during each year. While the Council will have a degree of freedom about how it funds the levy payment, it is likely that the Council will be forced to sell a number of social housing units currently accounted for within the Housing Revenue Account. In addition to the loss of stock this will also result in a loss of rental income of between £1m and £2m per year. There remains a lack of information from the government regarding the scale and timing of the levy. However the government recently announced that a levy payment would not be required in 2017/18.

Risks in Adult Social Care

- 5.18 London Councils analysis suggests there will be a cumulative funding shortfall in adult social care across London of at least £800 million by the end of this Parliament as councils deal with inflation, new burdens and the growing number of people qualifying for state-funded care. If the recommendations of this report are agreed, this pressure for Camden will be partially mitigated through extra funding raised from adult social care precept.
- 5.19 Other emergent risks affecting the service are arising from the closure of NHS establishments and a potential transfer of associated costs to the social care. The increasing financial pressures in the NHS, which are being addressed locally through the North Central London Sustainability and Transformation Plan, has the potential to cause further pressure on community based ASC services. The service is also facing longer-term cost pressures from the increases in London Living Wage, which is to increase by 3.7% next year alone.

Impact of Welfare Changes

- 5.20 There is significant uncertainty over the timing and detail of the next tranche of welfare changes. When implemented, they have the potential to impact on temporary accommodation costs and demand, rent collection and residents' ability to pay other debts. This is evidenced through Universal Credit, where over 70% of the small number of tenants affected are already in rent arrears and there is an increasing demand for support. The Council is assessing the possible impact of the changes and is providing support to residents affected by Universal Credit and the lowering of the Benefit Cap to mitigate risks.

Homelessness Reduction Bill

- 5.21 A Homeless Reduction Bill is currently passing through Parliament and is expected to become an Act sometime during 2017/18. If the Bill does become an act, it will place additional responsibilities on the Council in relation to the volume and scope of work associated with homeless approaches and the need to provide emergency accommodation.
- 5.22 It was announced that the Government will provide £48m to local government to meet the new burdens costs associated with the Bill. However, this funding will only be given for two years.
- 5.23 Although it is not yet know what Camden's allocation will be, there is a risk that such support may be insufficient to cover the potential increased financial costs, initially estimated to be around £1m-£2m per year.

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 review 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 2017/18 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 2 responses to date.
- 8.2 Both responses acknowledged Camden's commitment to working closely with businesses, and supported our continued investment into improving the environment and investing into communities, for example through the Community Investment Programme. They also urged for continued cooperation between the Council and businesses to address some key challenges, such as dealing with upcoming business rate changes or investing into infrastructure.

Public Engagement in the Development of the Financial Strategy

- 8.3 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 (comments of the Borough Solicitor)

- 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 Council's 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 An EIA has been carried out on the proposal to increase Council tax by 4.99% for 2017/18, including 3% to be spent solely on adult social care and this is attached at Appendix I. The EIA concludes that there is no potential for discrimination and all appropriate opportunities to advance equality and foster good relations have been taken.
- 9.3 This report also sets the budget for the forthcoming financial year and as stated in paragraph 2.6 in some cases where budgets are recommended to be reduced further decisions will be required (or have already been taken) to implement the initiative achieving the budget reduction. These decisions will be subject to any applicable consultation requirements and analysis of equalities impacts will be undertaken as part the decision making process as required to implement the proposed budget and such considerations are therefore not set out in this report. It therefore follows that the outcome of these decisions may lead to further amendments and/or changes to the proposed savings.

10.0 RESOURCE IMPLICATIONS (finance comments of the Executive Director Corporate Services)

10.1 The comments of the Executive Director Corporate Services are contained within this report.

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

1.1 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:

- [Capital Projections 2016/17 to 2024/25: December 2016](#)
- [2016/17 Financial Outturn Forecast \(Month 9 - December\)](#)
- [2017/18 Budget Book](#)
- [2017/18 Code Book](#)

Appendices:

- A. The Legal Framework Governing Budget Decisions
- B. The Local Government Finance Settlement 2017/18
- 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. 2017/18 Budget Pressures
- F. 2017/18 Budget Estimates:
 - F.1. *Supporting Communities Estimates*
 - F.2. *Supporting People Estimates*
 - F.3. *Corporate Services Estimates*
 - F.4. *Public Health Estimates*
 - F.5. *Cross-cutting Budget Estimates*
 - F.6. *Housing Revenue Account Estimates*
- G. The Council Tax System
- H. Statutory Determination of Council Tax 2017/18
- 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 Council’s 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 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 30th January 2017.
- 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 recognised 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 2017/18**Local Government Finance Settlement – Impact on Camden**

- B.1. The provisional local government finance settlement for 2017/18 was announced on 15th December. As Camden submitted an Efficiency Plan to accept the four year settlement covering the majority of significant grants as set out in the 2016/17 settlement, there were few major announcements affecting grant funding for next year.
- B.2. The final settlement is yet to be announced by the government. It is unlikely that this will bring any significant changes as the four year settlement was accepted. Should any material changes be announced prior to the Cabinet or Council meeting, this will be disclosed on the night of the meetings.
- B.3. The 2017/18 Settlement confirmed this offer and 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 £243.6m in 2019/20 – a cash reduction of £7.8m (3%).
- B.4. 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 volume of increase in eligible homes determining the New Homes Bonus allocation and how this compares relative to other areas in the country. Furthermore, the government's assessment includes assumptions on growth in the local tax base, and that Councils will choose to increase their council tax in line with the 2% referendum limit throughout the period to 2019-20 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.

Settlement Funding Assessment

- B.5. Camden's Settlement Funding Assessment (SFA) for 2017/18 has been confirmed at £126.55m comprising Revenue Support Grant of £41.11m and baseline funding (retained business rates) of £85.44m. This compares to a figure of £138.54m given in the 2016/17 settlement – a reduction of £11.99m (9%).
- B.6. Cuts to SFA is the main mechanism through which the government has enacted cuts in recent years. Camden is set to face cash cuts of £41.16m 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%	85.44	2%	88.19	3%	91.32	4%	10%
Total	154.8	138.54	(11)%	126.55	(9)%	120.06	(5)%	113.64	(6)%	(27)%

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

Specific Grants

- B.7. The Settlement and subsequent announcements have provided detail on several significant changes to specific grants in 2017/18 and the years beyond.
- B.8. Public Health grant allocation will be reduced to £27.5m from £28.2m. This has been expected, as the government previously announced that the grant will suffer cuts of 9.6% by 2020/21.
- B.9. The 2016/17 Spending Review signalled the government's intention to change the New Homes Bonus (NHB) to redirect resources to social care. After carrying out a consultation, the 2017/18 Settlement announced that Councils will receive bonus payments for 5 years in 2017/18 and 4 years from 2018/2019 – a reduction from the 6 years under the current scheme. The Settlement also announced a new threshold of 0.4% in 2017/18 below which allocations won't be made. The Government will also retain the option of making adjustments to the baseline in future years to reflect significant and unexpected housing growth. From 2018/19 additional conditions will be applied which will be subject to further consultation in the New Year.
- B.10. Projections for NHB in the settlement beyond 2017/18 are lower than we previously expected. This will have no impact on the General Fund as we allocate majority of the grant to capital schemes, but will therefore reduce the funding available for new general fund capital schemes in future.
- B.11. The savings achieved through the changes to New Homes Bonus will be largely used to create an 'improved Care Fund' from 2017/18. The distribution method for the national pot is 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. 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.12. There is a new one-off '2017-18 Adult Social Care Support Grant' of £1.3m for Camden. The grant is worth £240m nationally, and it will be funded through

further reduction to the New Homes Bonus funding envelope (as a result of moving from 6 to 5 year rolling scheme) and distributed according to the adult social care relative needs formula. The creation of this grant has resulted in a net income reduction of £0.4m compared to what would have been received from NHB.

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

Table 1: Specific Grants

	2016/17 £000	2017/18 £000
New Homes Bonus	9,241	7,806
Lead Local Flood Authorities Grant	0	22
Schools PFI Grant	8,456	8,456
Housing Benefit and Council Tax Admin Grant	2,172	2,109
Public Health (DoH Grant)	28,194	27,499
Section 31 (NHB Rebate etc)	191	0
Section 31 (Business Rates - 2% cap; retail discounts; small business relief)	1,807	2,010
Education Services Grant (successor funding)	2,122	1,094
Local Reform CV DH	173	173
Independent Living Fund	865	837
Improved Better Care Fund	0	800
2017-18 ASC Support Grant	0	1,300
Housing General Fund Grant (Temp Accom)	0	750
TOTAL SPECIFIC GOVERNMENT GRANTS	53,221	52,856

B.14. The majority of grants included in the table above are discussed in the section on Specific Grants.

B.15. Education Support Grant was paid to local authorities to fund central education functions. It consisted of two elements, paid on a per pupil basis:

- The retained duties rate, paid to local authorities for all pupils in their area (maintained and non-maintained schools)
- The general funding rate, paid to local authorities for maintained school pupils only and paid to academies/free schools directly

B.16. The Chancellor announced that £600million of savings will be found from ESG by 2019/20 by removing the general funding rate component of ESG in 2017/18 whilst the retained duties rate will be rolled into the Dedicated Support Grant schools block in 2017/18.

B.17. The figure stated in table 1 is made up of a one-off ESG transitional grant to replace the general duties element of funding, covering the period from April to August 2017; the retained duties rate added to the schools block which

Schools Forum have agreed the Council can retain in 2017/18; and Camden's share of a £50m fund for local authorities to 'continue to monitor and commission schools improvement for low-performing maintained schools'.

Business Rates Retention

- B.18. There has been significant change to the business rates retention scheme as a result of the adjustments for the 2017 Revaluation, which alter both tariff and top ups and business rates baselines for individual authorities. The business rates revaluation adjustment ensures, as far as is practicable, that an authority's retained income is the same after revaluation as immediately before.
- B.19. As a result of the revaluation, the levy payable on Camden's share of collected rates above the baseline will increase from 43.9% to 50%.
- B.20. The safety net threshold will remain at 7.5% meaning authorities are guaranteed 92.5% of their baseline funding.

Table 2: Business Rates Retention

		Estimate 2016/17 £000	Estimate 2017/18 £000
A	Business rates collected	524,000	625,000
B	Government share @ 33% (50% in 2016/17)	(262,000)	(206,250)
C	GLA share @ 37% (20% in 2016/17)	(104,800)	(231,250)
D	Tariff payable to Government	(65,605)	(93,806)
E1	Camden share before Levy (A+B+C+D)	91,594	93,694
E2	Adj. for Small Business Rate Relief	475	593
E3	Camden adjusted share	92,069	94,287
F	Baseline funding level	83,727	85,436
G	Camden adj. share less baseline funding level (E3-F)	8,342	8,850
H	Levy payable to Government @ 50% (43.9% in 2016/17)	(3,665)	(4,425)
J	Retained business rate income (E1+H)	87,929	89,268

FEES & CHARGES 2017/18 SUPPORTING INFORMATION

FEES REQUIRING CABINET APPROVAL

C1.1 Sustainability and Green Space Fees

Sustainability and Green Space are proposing to introduce a new annual licence fee for group tennis coaching, to increase the charges for hiring the netball court at Lincoln's Inn Field and to introduce new charges in relation to Camden Climate Change Alliance (CCCA).

Tennis group coaching annual licence

The tennis group coaching annual licence fee will apply per site and will be in addition to court booking fees. However schools programmes run by the group coaching provider will be exempt from paying court fees. This approach aligns with several other similar boroughs and is informed by ongoing partnership work with the Lawn Tennis Association. The fee waiver for schools programmes should help providers quickly establish the broader participation in tennis coaching we wish to achieve. An engagement programme around the introduction of group coaching took place last year and was constructive. The service through its management of bookings will ensure that there is always at least one court available at each site for pay and play tennis.

Netball court booking at Lincoln Inn's Field

An increase in the cost of netball bookings at Lincoln's Inn Fields is recommended to reflect the true impact of netball bookings on tennis income per hour. It is proposed to increase the charge by 50% from £23.35 to £35.10. The reason for the increase is that the netball courts use three tennis courts and so every booking currently results in a loss of income as it is lower than the multiples of the tennis courts. A benchmarking exercise has also been conducted looking at charges from eight other providers which ranged from £18 - £60 with the average being £32 and so the proposed charge is similar to those levied by other providers and equivalent to 3 tennis court bookings. There is a risk people may object to this price increase, so to mitigate the risk details of the change will be communicated well in advance of its introduction and people will be signposted to other netball venues if they no longer wish to use Lincoln's Inn Fields.

Camden Climate Change Alliance (CCCA)

CCCA offers different levels of membership to businesses in the borough to support their reduction in carbon emissions and improve sustainability performance. The 'Basic Membership' is free and a new paid 'Premium Membership' level was introduced in February 2016. The Premium Membership is a standard package of services for businesses with charges dependant on the size of the organisation. Following our experience of the Premium Membership to date and feedback from businesses, the cost has been reviewed as the existing membership fees are not sufficient to cover the costs of providing the package of services.

APPENDIX C1

The new structure retains varying fee levels with businesses/organisations split into two bands (up to 250 staff and more than 250 staff). The smaller companies receive a discount from the Premium Membership £400/annum rate with 251 staff or more paying between £600-£1000/annum. Free Basic Membership is still retained which is available to any business/organisation in the borough.

An Equalities Impact Assessment is viewed as not required given the free membership offer ensures any business/organisation can join.

Membership /service	Current fee	2017/18 Proposed fee	Effective date
Basic	Free all company sizes	Free all company sizes	Current
Premium	Company size: 1 - 19 staff (£90/annum) 20 - 99 staff (£300/annum) 100 - 250 staff (£400/annum)	Company size: Up to 250 staff: £299/annum (discount from £400/annum)	01/04/2017
	251 - 999 staff (£600/annum)	251+ staff: £600 - £1000/annum	01/04/2017
	1000+ staff (£1,000/annum)	251+ staff: £600 - £1000/annum	01/04/2017
Carbon Reporting Resource Fee	Online platform – company charged £60 per year. This has not been utilised.	No longer offered.	No longer offered.
Bespoke Consultancy	Day rate £530 subject to inflation increases	Current day rate £560	01/04/2017

FEES REQUIRING FULL COUNCIL APPROVAL

C1.2 Street Trading Fees

Camden Council manages its street trading using the London Local Authorities Act 1990 (as amended) which permits the local authority to recover its costs as detailed below:

32 Fees and charges

(1) A borough council may charge such fees for the grant or renewal of a street trading licence under this Part of this Act, the grant of a temporary licence or for the variation at the request of the licence holder of the conditions of a street trading licence as they may determine and as may be sufficient in the aggregate to cover in whole or in part the reasonable administrative or other costs in connection with their functions under this Part of this Act, not otherwise recovered.

(2) A borough council may recover from licence holders such charges as may be sufficient in the aggregate taking one year with another to cover the reasonable costs, not otherwise recovered, of–

(a) the collection, removal and disposal of refuse or other services rendered by them to such holders; and

(b) the cleansing of streets in which street trading takes place in so far as that cleansing is attributable to such trading; and

(c) any reasonable administrative or other costs incurred in connection with the administration of this Part of this Act; and

(d) the cost of enforcing the provisions of this Part of this Act.

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. As a result no increase in charge is proposed.

In line with the requirements of the Act, street traders are given 28 days notice of any changes and all changes are advertised in a local paper. However this is not required for 2017/18 as no increase is being proposed.

C1.3 Regulatory Services

Regulatory Services are responsible for managing the majority of the licensable activity on behalf of the authority including such things as licences for the supply of alcohol, gambling

premises, sex establishment venues, storing of explosives and the late night levy. A number of these charges are set nationally and so will be charged in line with rates published by the relevant department/ body such as storage of explosives which are set by the Health and Safety Executive (HSE). For fees based on cost recovery the proposed increase is inflation at 1.5% to ensure this is maintained.

Following the Supreme Court ruling in respect of the Hemmings v Westminster City Council case the service are required to disaggregate fees in relation to recovery of costs associated with the administration and processing for issuing of a licence from running costs and enforcement activity of the regime. The table below provides a comparison between the current charges and the new separate charges for which the combined charge will be higher due to the additional administration costs associated with having to run two separate processes.

Current fee	New fees
New sex establishment venue application £10,000	New sex establishment application: Administrative and processing fee £7,330 Enforcement and processing fee £4,370 Total £11,700
Renewal Current fee £6,960	Renewal Current fee: Administrative and processing fee £4,290 Enforcement and processing fee £4,370 Total £8,660
Renewal and variation £10,000	Renewal and variation: Administrative and processing fee £7,330 Enforcement and processing fee £4,370 Total £11,700

C1.4 Private Sector Housing

The service is proposing to increase HMO licencing fees by 10%. This is as part of a 5 year pricing strategy in order to cover costs of delivering the service at the end of which the service should be in a break even position.

APPENDIX C2 - FEES AND CHARGES - CABINET TO APPROVE

Fees and Charges Requiring Cabinet Approval - New Fees

New fees

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	Effective Date
Supporting Communities	Community Services	Sustainability and Space	Camden Climate Change Alliance Premium Membership annual fee for companies up to 250 employees	299.00	01/04/2017
Supporting Communities	Community Services	Sustainability and Space	Camden Climate Change Alliance Premium Membership annual fee for companies with 250+ employees	600 - 1,000	01/04/2017
Supporting Communities	Community Services	Sustainability and Space	Tennis group coaching annual licence fee	1,500.00	01/04/2017

Existing Fees increasing by greater than 5%

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Community Services	Sustainability and Space	Resident - Sports Court Hire (per hour) - Netball (Lincoln's Inn Fields)	35.10	50.34%	11.75	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Fees and Charges Requiring Council Approval - Existing Fees

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting People	Housing Support Services	Private Sector Housing	Additional HMO Licence-Building Fee	495.00	10.00%	45.00	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Mandatory HMO Licence-Building Fee	495.00	10.00%	45.00	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Additional HMO Licence-Unit Fee	49.50	10.00%	4.50	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Mandatory HMO Licence-Unit Fee	49.50	10.00%	4.50	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Additional HMO Licence-Student Accommodation-House/Flat Fee	495.00	10.00%	45.00	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Additional HMO Licence-Student Accommodation-Unit/Bedspace Fee	5.50	10.00%	0.50	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Mandatory HMO Licence-Student Accommodation-Unit/Bedspace Fee	495.00	10.00%	45.00	01/04/2017
Supporting People	Housing Support Services	Private Sector Housing	Mandatory HMO Licence-Student Accommodation-Unit/Bedspace Fee	5.50	10.00%	0.50	01/04/2017
Supporting Communities	Place management	Environment Services	Markets Licence Fee Hot Food Mon- Sat (Permanent Daily charge)	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Market Licence Fee Hot Food Sunday (Permanent Daily Charge)	51.53	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Markets Licence Fee Non Hot Food Mon-Sat (Permanent Daily charge)	15.71	0.00%	0.00	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Market Licence Fee Non Hot Food Sunday (Permanent Daily Charge)	36.60	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Market Licence Fee - Chalton St other goods (Wed to Fri) - Daily Charge	13.09	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Market Licence Fee - Eton Avenue other goods (Tues to Sat) per day - Daily Charge	15.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Market Licence Fee - Plender Street Mon-Sat (Permanent Daily charge)	13.09	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Market Licence Fee - Birchington Road Mon- Sat (Permanent Daily charge)	13.09	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Temporary licence tickets non - hot food Monday to Saturday (Sold in books of five) (Size of pitch as detailed on temporary licence issued) (2x2, 3x2, 4x2)	115.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Temporary licence tickets non - hot food Sunday (Sold in books of five) (Size of pitch as detailed on temporary licence issued) 2x2, 3x2, 4x2	185.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Temporary licence tickets Chalton Street (Sold in books of five)	100.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Neighbouring pitch tickets all markets (Sold in books of five) (Size of pitch as detailed on temporary licence)	68.00	0.00%	0.00	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Hot Food Temporary Licence Daily Licence Fee and pre-allocated Daily Charge (Sold in books of five)	135.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Hot Food Temporary Daily Licence Fee and pre-allocated Daily Charge (Sold in books of five) (size as detailed on licence 2x2, 3x2, 4x2)	225.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Regeneration Temporary Licence Daily Licence Fee per day (as determined) (sold in books of five)	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Regeneration Neighbouring Pitch Fee per day (as determined) (sold in books of five)	30.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Use of area for Food consumption daily charge – first pitch (Sold in books of five)	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Use of area for food consumption daily charge – additional pitch (Sold in books of five)	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Eton Avenue farmers market other goods (Temporary Daily charge)	10.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Eton Avenue Farmers market hot food (Temporary Daily charge)	15.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Casual farmers, international, themed markets, licence trading fee variable markets, per trader, daily charge	10.00	0.00%	0.00	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Band 1 Newspapers and confectionary - Belsize Park; Parkway; Bernard Street; Bonny St.(opposite Camden Rd. station);Chalk Farm Rd./Adelaide Rd; Mornington	4,139.98	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Band 2 Newspapers and confectionary-Kings Cross (N side); Kings Cross (S side); Kingsway; New Oxford Street, Finchley Road, Hampstead Tube, Cambridge Circus	4,139.98	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Miscellaneous Pitch Licence Fee -Queens Square - Annual	6,277.53	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Band 3 Other - Bonny Street; High Holborn (E of Chancery Lane); Kentish Town (2); Kingsway (4); Oriel Place, Parkway; Pleasant Row; Shaftesbury Avenue	6,575.88	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Band 4 Other - Bernard Street; Cambridge Circus; Euston Road; Fitzjohns Avenue (2); Fortune Green; High Holborn (West of Chancery Lane); Montague Place; New Turnstile (High Holborn); Theobalds Road; Torrington Place; Woburn Place; Marchmont Street; Spaniards Road; Whitestone Pond	6,575.88	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Band 5 Other - Tottenham Court Road, Junction of New Oxford Street (6), Tottenham Court Road	6,575.88	0.00%	0.00	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

(Chenies St.)							
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Miscellaneous Pitch Licence Fee - Tottenham Crt Rd - Dominion - Annual	11,008.59	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Private Forecourt/public footway forecourt (public footway for display purposes only) (per week)	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Isolated Pitch Trading Fee Daily Temporary Licence Trading Fee – Category A	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Isolated Pitch Trading Fee Daily Temporary Licence Trading Fee – Category B	45.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Isolated Pitch Trading Fee Daily Temporary Licence Trading Fee – Category C	65.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Private Land Temporary Licence Trading fee each trader per day	5.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Use of Public Footway or Space for display of goods (all new as Temporary Licences	£2 Per square metre daily charge as invoiced	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Annual licence permanent application fee	60.39	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Annual Licence Permanent Renewal Fee	60.39	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Permanent Licence Variation Fee (quarterly March, June, September, December)	60.39	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Temporary Registration Fee	60.39	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Public footway application Fee for a temporary six Month Licence	31.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Private Land/Shop Front/Forecourt Application Fee for temporary six month licence	100.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Registered assistant application fee (each assistant)	20.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Registered assistant renewal fee (each assistant)	20.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Panel referral fee	60.39	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Arrears of licence fees - administration fee	30.75	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Designation fee (non-refundable)	1,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Fee for the provision/installation of services (water, electricity, waste) actual cost plus project management fee	as invoiced	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Additional Waste Fee per day (to be charged if waste produced outside of expected volume)	5.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Canopy Purchase Price	900.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Use of Council Equipment (Canopies etc.) per day	5.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Set up and storage of Canopies per day	15.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	PAT testing fee (per annum)	30.00	0.00%	0.00	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Electric Cable Fee (each Cable)	30.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Hot Food additional cleansing fee (when appropriate)	to be invoiced directly to trader of actual cost	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Electricity Charge Fee per day	3.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Event Fee Application Promotion	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Event Fee Application	200.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Refunds, copy documentation, licence deposit and reclaim fee	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Quarterly Licence variation Fee	60.39	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Replacement Pitch Cards, Licence Cards, ID Cards and Fob Key	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Generator Hire for events (other organisations) 76 decibels – first day daily charge	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Generator Hire for Events (other organisations) 76 decibels subsequent days daily charge	30.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Generator Hire for events (other organisations) 76 decibels weekly charge	150.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Delivery charge for generator or canopy/gazebo – each way	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Stall/gazebo hire for events (other organisations) per stall daily charge	25.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Storage of seized goods/receptacle – hot dog/nut carts and all other goods daily charge	75.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Storage of seized goods/receptacles – ice cream van storage daily charge	150.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Return of seized goods	253.75	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	FPN - S1- Contravention of condition of street trading licence or temporary licence	100.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	FPN - S2- Making false statement in connection with application for street trading licence or temporary licence	125.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	FPN - S3- Resisting or obstructing authorised officer	100.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	FPN - S4- Failure to produce street trading licence on demand	100.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	FPN - S5- Unlicensed street trading	150.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Site Licence - License	515.11	1.50%	7.61	01/04/2017
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Site Licence-Variation	309.07	1.50%	4.57	01/04/2017
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Site Licence-Duplicate	5.15	1.48%	0.08	01/04/2017
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Collector's Licence-License	412.09	1.50%	6.09	01/04/2017
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Collector's Licence-Variation	309.07	1.50%	4.57	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Environment Services	Scrap Metal Dealer Act 2013: Collector's Licence-Duplicate	5.15	1.48%	0.08	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Food Export Certificates	65.26	1.49%	0.96	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Food Premises Register - Full	761.37	1.50%	11.25	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Food Premises Register - Category	18.49	1.49%	0.27	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Food Premises Register - Individual	9.24	1.49%	0.14	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Body Export Certificates - Free of Infection	27.19	1.51%	0.40	01/04/2017
Supporting Communities	Place management	Regulatory Services	Food Safety Licensing - Body Export Certificates - Witness Sealing of Coffin Plus Certification	38.07	1.51%	0.57	01/04/2017
Supporting Communities	Place management	Regulatory Services	Automatic or totalising weighing machines (per Hr)	89.03	1.50%	1.31	01/04/2017
Supporting Communities	Place management	Regulatory Services	Equipment designed to weigh loads in motion (per Hr)	89.03	1.50%	1.31	01/04/2017
Supporting Communities	Place management	Regulatory Services	Weighing/measuring equip, tested by means of statistical	89.03	1.50%	1.31	01/04/2017

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

				sampling (per Hr)			
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Testing or other services in pursuance of community obligation other than EC initial or partial verification (per Hr)	89.03	1.50%	1.31	01/04/2017
Supporting Communities	Place management	Regulatory Services	Accuracy testing or weighing measuring of goods upon request (S74 WMA '85) (per Hr)	89.03	1.50%	1.31	01/04/2017
Supporting Communities	Place management	Regulatory Services	Not exceeding 10kg	26.78	1.52%	0.40	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 10kg but not exceeding 100kg	48.20	1.49%	0.71	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 100kg but not exceeding 250kg	56.70	1.49%	0.83	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 250kg but not exceeding 1 tonne	95.42	1.50%	1.41	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 1 tonne but not exceeding 10 tonnes	159.33	1.50%	2.35	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 10 tonnes but not exceeding 30 tonnes	354.35	1.50%	5.24	01/04/2017
Supporting Communities	Place management	Regulatory Services	Exceeding 30 tonnes but not exceeding 60 tonnes	497.69	1.50%	7.35	01/04/2017
Supporting Communities	Place management	Regulatory Services	Additional costs involved in testing instruments calibrated to weigh both metric & imperial (per Hr)	88.92	1.50%	1.32	01/04/2017
Supporting Communities	Place management	Regulatory Services	Individual Weights (30% reduction for 50 or More weights submitted at 1 time)	9.60	1.48%	0.14	01/04/2017
Supporting Communities	Place management	Regulatory Services	Container type (unsubdivided)	83.63	1.50%	1.23	01/04/2017
Supporting Communities	Place management	Regulatory Services	Multigrade (with price computing device) - Single outlets - Solely price adjustment	116.02	1.50%	1.71	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Multigrade (with price computing device) - Single outlets - All others	184.56	1.50%	2.72	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Single outlets - Solely price adjustment	91.41	1.50%	1.35	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Single outlets - All others	116.02	1.50%	1.71	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 2 meters tested	221.78	1.50%	3.28	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 3 meters tested	294.48	1.50%	4.35	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 4 meters tested	339.08	1.50%	5.01	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 5 meters tested	428.27	1.50%	6.32	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 6 meters tested	485.64	1.50%	7.18	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 7 meters tested	574.83	1.50%	8.49	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other types - Multi outlets - 8 meters tested	648.71	1.50%	9.58	01/04/2017
Supporting Communities	Place management	Regulatory Services	Additional costs involved in testing ancillary equipment which requires additional testing on site (per Hr)	88.92	1.50%	1.32	01/04/2017
Supporting Communities	Place management	Regulatory Services	Other weighing or measuring equipment (not listed) (per Hr)	88.92	1.50%	1.32	01/04/2017
Supporting Communities	Place management	Regulatory Services	Competitive Bidding (Lifetime licence)	407.88	1.50%	6.03	01/04/2017
Supporting Communities	Place management	Regulatory Services	Fireworks Annual Licence Fee	500.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Provision and restoration of Drainage Interceptor	109.30	1.50%	1.62	01/04/2017

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				Caps.			
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Clearance of Voids	0.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Dangerous Wild Animals - Premises - Annual licences	433.91	1.50%	6.42	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Dangerous Wild Animals - On Location - Annual licences	159.57	1.50%	2.36	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Dog Breeding Establishments - Annual licences	290.73	1.50%	4.30	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Annual Animal Boarding Establishments licences	315.87	1.50%	4.67	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Annual Farm licences	165.04	1.50%	2.44	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Annual Pet Shop Licence	349.75	1.50%	5.17	01/04/2017
Supporting Communities	Place management	Regulatory Services	Health & Safety - Annual Riding Establishment Licences	715.89	1.50%	10.58	01/04/2017
Supporting Communities	Place management	Regulatory Services	Personal Licence Fee - new grant or renewal	37.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Annual Charge - Premises licences and Club Premises Certificates - Band A (0-4,300) Non Domestic Rateable Value	70.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Annual Charge - Premises licences and Club Premises Certificates - Band B (4,301-33,000) Non Domestic Rateable Value	180.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Annual Charge - Premises licences and Club Premises Certificates - Band C (33,001-87,000) Non Domestic Rateable Value	295.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Annual Charge - Premises licences and Club Premises Certificates - Band D (87,001-125,000) Non Domestic Rateable Value	320.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Annual Charge - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value	350.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	Supply of copies of information contained in register	5.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Supply of copies of information contained in register - per page	0.20	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application for copy of licence or summary on theft, loss etc of premises license or summary	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Notification of change of name or address (holder of premises licence)	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application to vary specified individual as premises supervisor	23.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application to transfer premises licence	23.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Interim authority notice	23.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application for making of a provisional statement	315.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application for copy of certificate or summary on theft, loss etc of certificate or summary	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Notification of change of name or alteration of club rules	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Change of relevant registered address of club	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Temporary Event Notices	21.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Fee	1,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 10,000 to 14,999 people Additional Fee	2,000.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 15,000 to 19,999 people Additional Fee	4,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 20,000 to 29,999 people Additional Fee	8,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 30,000 to 39,999 people Additional Fee	16,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 40,000 to 49,999 people Additional Fee	24,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 50,000 to 59,999 people Additional Fee	32,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 60,000 to 69,999 people Additional Fee	40,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 70,000 to 79,999 people Additional Fee	48,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 80,000 to 89,999 people Additional Fee	56,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 90,000 and over people Additional Fee	64,000.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Annual Fee	500.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	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	01/04/2017
Supporting Communities	Place management	Regulatory Services	Large Scale Events or Premises which will cater for 90,000 and over people Additional Annual Fee	32,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application for copy of notice on theft, loss etc of temporary event notice	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application for copy of licence on theft, loss etc of personal license	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Notification of change of name or address (personal licence)	10.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Notice of interest in any premises	21.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Minor Variation Fee	89.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Application to vary a licence to include alternative conditions (disapply DPS for community premises)	23.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Supply of conditions	16.39	1.47%	0.24	01/04/2017
Supporting Communities	Place management	Regulatory Services	Pools Promoter: Initial Registration	477.92	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Pools Promoter: Renewal	477.92	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Gaming Machine Notification	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Licensed Premises Gaming Machine Permit (LPGMP)	150.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Annual Fee for LPGMP	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Variation of LPGMP	100.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Transfer of LPGMP	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - New Application (Premises Licence)	940.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Variation of application	730.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Annual Fee	618.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Provisional Statement	530.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Transfer of licence	180.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Reinstatement of licence	110.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - 1st Annual fee for licence with seasonal condition	370.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Seasonal condition Annual Fee	460.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Copy of Licence	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Betting Shops - Change of circumstance	40.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Variation of application	860.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Annual Fee	660.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Transfer of licence	180.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Reinstatement of licence	120.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Converted Casino - 1st Annual fee for licence with seasonal condition	400.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Seasonal condition Annual Fee	500.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Copy of Licence	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Converted Casino - Change of circumstance	40.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - New Application (Premises Licence)	520.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Variation of application	0.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Annual Fee	570.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Provisional Statement	520.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Transfer of licence	180.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Reinstatement of licence	110.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - 1st Annual fee for licence with seasonal condition	340.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Seasonal condition Annual Fee	430.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Copy of Licence	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Adult Gaming Centre - Change of circumstance	50.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - New Application (Premises Licence)	520.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Variation of application	440.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Annual Fee	600.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Provisional Statement	520.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Transfer of licence	180.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Reinstatement of licence	110.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - 1st Annual fee for licence with seasonal condition	360.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Seasonal condition Annual Fee	450.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Copy of Licence	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Family Entertainment Centre - Change of circumstance	40.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - New Application (Premises Licence)	810.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Variation of application	660.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Annual Fee	620.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Provisional Statement	550.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Bingo Hall - New Application (Premises Licence) with a provisional statement	320.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Transfer of licence	180.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Reinstatement of licence	110.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - 1st Annual fee for licence with seasonal condition	390.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Seasonal condition Annual Fee	490.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Copy of Licence	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Bingo Hall - Change of circumstance	40.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Lotteries: Registration - New	40.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Lotteries: Registration - Renewal	20.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	MST: Cat A - New (Massage and Special Treatments)	2,236.87	1.50%	33.06	01/04/2017
Supporting Communities	Place management	Regulatory Services	MST: Cat A Renewal (Massage and Special Treatments)	2,207.15	1.50%	32.61	01/04/2017
Supporting Communities	Place management	Regulatory Services	MST: Cat B - New (Hairdressers, nailbars, tattoo,etc)	581.50	1.50%	8.59	01/04/2017
Supporting Communities	Place management	Regulatory Services	MST: Cat B - Renewal (hairdressers, nailbars, tattoo,etc)	528.44	1.50%	7.81	01/04/2017
Supporting Communities	Place management	Regulatory Services	Special Treatment Establishment licence: Ancillary Business: Transfer	48.81	1.50%	0.72	01/04/2017
Supporting Communities	Place management	Regulatory Services	Transmission of licence (in the event of the death of the licensee) for remainder of year	48.81	1.50%	0.72	01/04/2017
Supporting Communities	Place management	Regulatory Services	Change of name or address of licence	48.81	1.50%	0.72	01/04/2017

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				holder			
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Variation to licence (New treatment similar to existing)	48.81	1.50%	0.72	01/04/2017
Supporting Communities	Place management	Regulatory Services	Variation to licence (New category of treatment)	148.56	1.50%	2.20	01/04/2017
Supporting Communities	Place management	Regulatory Services	Variation to licence (Hours)	48.81	1.50%	0.72	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Shops and Sex Cinemas: Annual Supplementary Fee: New Applications	3,605.79	1.50%	53.29	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Variation	1,545.34	1.50%	22.84	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Transfer	1,545.34	1.50%	22.84	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Entertainment Venues: Replacement License	10.30	1.48%	0.15	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Entertainment Venues: Change of Details	20.60	1.48%	0.30	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Entertainment Venues: Standard Renewal - fee if License refused	4,110.60	1.50%	60.75	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Entertainment Venues: Standard Variation	4,347.55	1.50%	64.25	01/04/2017
Supporting Communities	Place management	Regulatory Services	Sex Entertainment Venues: Transfer	185.44	1.50%	2.74	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents - per 10 sheets, thereafter	6.72	1.55%	0.10	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by post	15.68	1.48%	0.23	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by FAX:- First sheet	15.68	1.48%	0.23	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents by FAX:- Additional sheets, each	1.12	1.07%	0.01	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Search Type enquiries	11.21	1.54%	0.17	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Compiled information:- up to 1 hour	78.42	1.50%	1.16	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Compiled information:- additional work - per hour	78.42	1.50%	1.16	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Computer runs:- Lowest Charge	62.73	1.49%	0.92	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Computer runs:- Highest Charge	240.87	1.50%	3.56	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESSES - Vehicle Refinishing Establishment - Annual Fee - Low risk	230.15	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Vehicle Refinishing - Annual Fee - Medium risk	368.46	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Vehicle Refinishing- Annual Fee -High Risk	553.21	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESSES - Petrol Etc - Annual Fee-Low Risk	80.24	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Petrol Station-Annual	159.42	0.00%	0.00	01/04/2017

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				Fee-Medium Risk			
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	PART B PROCESSES - Cement batching - Annual Fee -Low Risk	780.20	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Cement Batching - Annual Fee - Medium Risk	1,172.94	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESSES - Metal Recovery Establishments - Annual Fee - Medium Risk	1,172.94	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Dry Cleaners Annual Fee- Low Risk	80.24	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Dry Cleaners -Annual Fee- Medium Risk	159.42	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESSES - Dry cleaners- Annual Fee- High Risk	239.66	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of (DAT) noise recordings	6.72	1.55%	0.10	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Contaminated Land Register - individual premises record (new)	15.68	1.48%	0.23	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copy of List of Part B processes	16.81	1.51%	0.25	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL HEALTH CHARGES - Copies of Documents - up to 10 sheets	6.72	1.55%	0.10	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Petrol Station- High Risk	239.66	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS- Cement Batchers - High Risk	1,765.21	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	PART B PROCESS - Metal Recovery - Annual Fee-Low Risk	780.20	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	PART B PROCESS_Metal Recovery-Annual Fee-High Risk	1,765.21	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	ENVIRONMENTAL SEARCH - Contaminated Land-	67.22	1.50%	0.99	01/04/2017
Supporting Communities	Place management	Regulatory Services	Environmental Contaminated Land Search (commercial)	136.62	1.50%	2.02	01/04/2017
Supporting Communities	Place management	Regulatory Services	Environmental Contaminated Land Search (residential	103.83	1.50%	1.53	01/04/2017
Supporting Communities	Place management	Regulatory Services	Temporary Use Notice - Cost will be recovered upto a legal maximum of £500	500.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Copy of Temporary Use Notice	25.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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)	5,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	FPN/PCN Legislation - Energy Performance of Buildings - Penalty for not having - domestic	200.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	5,000.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	FPN/PCN Legislation - Consumer Estate Agents Redress - Fixed Penalty for non - membership	1,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	FPN/PCN Legislation - Smoke Free Legislation - People smoking in public place / work vehicle	50.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	FPN/PCN Legislation - Smoke Free Legislation - Business - failure to display a 'no smoking' sign	200.00	0.00%	0.00	01/04/2017
Supporting People	Housing Support Services	Regulatory Services	The Estate Agents (Redress Scheme) (Penalty Charge) Regulations 2008	1,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	FPN/PCN Legislation - letting agents in breach of Consumer Rights Act 2015 requirement to publish a full tariff of their fees	5,000.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band A (0-4,300) Non Domestic Rateable Value	299.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - Band B (4,301-33,000) Non Domestic Rateable Value	768.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Late Night Levy - licenced premises that sells alcohol between midnight and 6am - (30% reduction Business Improvement	537.60	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	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	881.30	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	955.50	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	1,045.00	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	1,911.00	0.00%	0.00	01/04/2017

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	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	0.00%	0.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Busking standard licence	19.29	1.53%	0.29	01/04/2017
Supporting Communities	Place management	Regulatory Services	Busking special licence	47.71	1.51%	0.71	01/04/2017
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed - New - 1 Year Duration	As published by the Health and Safety Executive (HSE)			

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Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed - New - 2 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed - New - 3 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed - New - 4 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where, by virtue of regulation 27 of, and Schedule 5 to, the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed - New - 5 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where a minimum separation distance of greater	As published by the Health and Safety Executive (HSE)			

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

				than 0 metres is prescribed - 1 Year Duration				
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date	
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where a minimum separation distance of greater than 0 metres is prescribed - 2 Year Duration	As published by the Health and Safety Executive (HSE)				
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where a minimum separation distance of greater than 0 metres is prescribed - 3 Year Duration	As published by the Health and Safety Executive (HSE)				
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where a minimum separation distance of greater than 0 metres is prescribed - 4 Year Duration	As published by the Health and Safety Executive (HSE)				
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where a minimum separation distance of greater than 0 metres is prescribed - 5 Year Duration	As published by the Health and Safety Executive (HSE)				
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - New - 1 Year Duration	As published by the Health and Safety Executive (HSE)				
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - New - 2 Year	As published by the Health and Safety Executive (HSE)				

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

				Duration			
Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - New - 3 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - New - 4 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - New - 5 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - 1 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - 2 Year Duration	As published by the Health and Safety Executive (HSE)			

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	% increase	£ increase	Effective Date
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - 3 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - 4 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Renewal of licence to store explosives where no minimum separation distance or a 0 metres minimum separation distance is prescribed - 5 Year Duration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Varying an Explosives Licence - Varying Name of Licensee or Address of Site	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Transfer of Explosives Licence or registration	As published by the Health and Safety Executive (HSE)			
Supporting Communities	Place management	Regulatory Services	Replacement of Explosives Licence or registration	As published by the Health and Safety Executive (HSE)			

APPENDIX C3 - FEES AND CHARGES - COUNCIL TO APPROVE

Fees and Charges Requiring Council Approval - New Fees

Directorate	Division	Service	Description of fee / charge	2017/18 fees / charges (inc VAT) £	Effective Date
Supporting Communities	Place management	Regulatory Services	New SEV application (administrative and processing fee)	7,330.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	New SEV application (enforcement and processing fee)	4,370.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Renewal current SEV fee (administrative and processing fee)	4,290.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Renewal current SEV fee (enforcement and processing fee)	4,370.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Renewal and variation of SEV (administrative and processing fee)	7,330.00	01/04/2017
Supporting Communities	Place management	Regulatory Services	Renewal and variation of SEV (enforcement and processing fee)	4,370.00	01/04/2017

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, the Levy charging mechanism changed 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 2017/18 UNAVOIDABLE BUDGET PRESSURES**E1. Pensions Backfunding - £1.127m**

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

E3. CIP Revenue Costs - £1.121m

There are ongoing revenue costs of £1.1m relating to the continuing development and operation of the CIP Programme that in recent years have been funded from sales fees generated from non-residential CIP disposals. This income is set to decline as the scale of major disposals decreases. The Council is also increasingly focussing on retaining and enhancing assets as a mechanism to generate an ongoing income stream to help offset grant cuts, and this also means there will be less one-off sales fees to fund these posts. The expected sales receipts over the next few years will reduce the gross pressure of £1.4m by £0.3m per annum.

E4. Business Rates Revaluation - £1.800m

The 2017 business revaluation has significantly increased the rates payable on council buildings. The average increase next year is 23%, which will rise further in subsequent years as transitional relief tapers.

E5. Apprenticeship Levy - £0.725m

The government intends to introduce an apprenticeship levy in April 2017. The levy will be collected from larger employers (including the council) and set at a rate of 0.5% of an employer's paybill should the paybill exceed £3m. While it is theoretically possible to recoup the tax by training a large number of apprentices, the tax will be an additional cost to the council because currently nearly all apprentice training costs are covered by central government.

E6. CIP Disposals: Reduced Commercial Income - £0.394m

There is a reduction in income when the Council disposes of commercial properties to facilitate wider CIP objectives. Disposals expected in 2017/18 will lead to decreased income of £0.394m, and are mainly due to the disposal of St. Margaret's and the anticipated disposals of Drill Hall and Liddell Road.

E7. Minor Staffing Pressures - £0.210m

This includes a pressure arising from funding for a HR post in respect of procurement of agency workers, additional funding required for member support posts and a HR post in respect of safer staffing.

E8. Apprenticeships London Living Wage - £0.152m

The Council is a committed London Living Wage employer; therefore we are setting aside resources to increase pay for our apprentices. This will be done on a sliding scale, which will reward apprentices that have progressed to higher levels of qualification.

E9. Wireless Income Pressure - £0.063m

The variable element of income stream expected from contract signed in 2013 to license use of Camden assets to host Wi-Fi in the borough has proved unachievable due to rising prevalence of other sources of free Wi-Fi and availability of 4G.

APPENDIX F – 2017/18 BUDGET ESTIMATES

Following the organisational restructure in 2016, directorates now contain a combination of both general fund and HRA services. This report relates to the setting of the 2017/18 general fund revenue budget, and the relevant estimates are detailed in tables F1-F5. The HRA budget was agreed by Cabinet in January and is provided in F6 for information.

F1.1. SUPPORTING COMMUNITIES REVENUE BUDGET

Directorate	2016/17 Budget £000	2017/18 Budget £000
CIP and Major Projects	3,305	4,334
Community Services	14,897	13,966
Place Management	32,293	27,365
Programme Director HS2	6	0
Property Management	15,146	15,757
Regeneration and Planning	613	297
Executive Director for Supporting Communities	316	-91
	66,576	61,627

F1.2. BY EXPENDITURE/INCOME TYPE

Directorate	2016/17 Budget £000	2017/18 Budget £000
Total Expenditure	128,444	117,996
A - Employees	30,888	29,760
C - Premises	18,082	18,534
E - Transport Related Expenditure	572	496
G - Supplies And Services	16,352	16,868
J - Third Party Payments	38,007	26,425
L - Transfer Payments	8,003	7,985
N - Support Services	91	467
P - Capital Financing Costs	16,449	17,462
Total Income	-61,868	-56,369
TA - Government Grants	-10,886	-10,326
TB - Reimbursements & Contributions	-3,528	-4,007
TC - Customer & Client Receipts	-23,962	-20,011
TD - Sales	-1,416	-1,351
TE - Rents	-6,388	-6,721
TF - Support Services	-3,918	-3,746
TG - Interest	0	0
TH - Recharges To Other Services	-11,744	-10,083
TZ - Miscellaneous Income	-26	-123
	66,576	61,627

F2.1. SUPPORTING PEOPLE REVENUE BUDGET

Directorate	2016/17 Budget £000	2017/18 Budget £000
Adult Social Care	50,196	53,258
Children's Safeguarding and Social Work	30,220	30,231
Early Intervention and Prevention	16,041	14,751
Education (Achievement & Aspiration)	8,190	7,968
Housing Support Services	32,511	32,680
Strategic and Joint Commission	20,984	21,404
Executive Director for Supporting People	542	207
	158,683	160,498

F2.2. BY EXPENDITURE/INCOME TYPE

Directorate	2016/17 Budget £000	2017/18 Budget £000
Total Expenditure	430,745	432,043
A - Employees	201,301	200,765
C - Premises	16,476	16,801
E - Transport Related Expenditure	8,494	8,384
G - Supplies And Services	60,219	60,555
J - Third Party Payments	128,283	130,664
L - Transfer Payments	7,292	6,670
N - Support Services	2,801	2,324
P - Capital Financing Costs	5,879	5,879
Total Income	-272,062	-271,545
TA - Government Grants	-193,735	-192,274
TB - Reimbursements & Contributions	-36,682	-37,319
TC - Customer & Client Receipts	-16,675	-17,959
TD - Sales	-105	-79
TE - Rents	-5,939	-5,281
TF - Support Services	-79	-279
TG - Interest	0	0
TH - Recharges To Other Services	-18,818	-18,326
TZ - Miscellaneous Income	-30	-30
	158,683	160,498

F3.1. CORPORATE SERVICES REVENUE BUDGET

Directorate	2016/17 Budget £000	2017/18 Budget £000
Chief Executive Office	230	233
Communications	1,172	1,278
Customer Services	-21,484	-19,397
Executive Director for Corporate Services	624	380
Finance and Procurement	5,707	4,784
HR	3,802	4,067
ICT Shared Service	11,666	12,898
Law and Governance	13,088	13,877
North London Waste Authority	50	0
Strategy and Change	3,023	3,948
	17,877	22,069

F3.2. BY EXPENDITURE/INCOME TYPE

Directorate	2016/17 Budget £000	2017/18 Budget £000
Total Expenditure	262,235	254,371
A - Employees	48,805	52,009
C - Premises	418	397
E - Transport Related Expenditure	172	139
G - Supplies And Services	10,854	11,511
J - Third Party Payments	7,873	7,742
L - Transfer Payments	191,171	179,631
N - Support Services	34	34
P - Capital Financing Costs	2,908	2,908
Total Income	-244,358	-232,303
TA - Government Grants	-190,607	-177,184
TB - Reimbursements & Contributions	-6,289	-7,333
TC - Customer & Client Receipts	-41,535	-41,675
TD - Sales	-104	-98
TF - Support Services	-1,108	-1,357
TG - Interest	0	0
TH - Recharges To Other Services	-4,436	-4,387
TZ - Miscellaneous Income	-278	-268
	17,877	22,069

F4.1. PUBLIC HEALTH REVENUE BUDGET*

Directorate	2016/17 Budget £000	2017/18 Budget £000
Children5-19 Public Health Programme	5,522	5,574
NHS Health Checker Programmes	405	430
Obesity & Physical Activity	1,201	962
Other Public Health Services	343	358
Public Health Leadership	1,549	2,181
Sexual Health	5,841	5,206
Smoking & Tobacco	784	792
Substance Misuse	7,671	6,805
	23,316	22,307

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

F4.2. BY EXPENDITURE/INCOME TYPE

Directorate	2016/17 Budget £000	2017/18 Budget £000
Total Expenditure	23,537	22,527
A - Employees	0	0
C - Premises	0	0
E - Transport Related Expenditure	0	0
G - Supplies And Services	225	906
J - Third Party Payments	23,587	21,621
N - Support Services	0	0
P - Capital Financing Costs	-275	0
Total Income	-495	-220
TA - Government Grants	-275	0
TB - Reimbursements & Contributions	-194	-194
TH - Recharges To Other Services	-26	-26
	23,316	22,307

F5.1. CROSS CUTTING BUDGETS

Other Budgets	2017/18 Budget £000
Reserve Movements	7,239
Interest	593
Pensions	15,749
Levies	1,894
Capital Financing	-10,603
Specific Grants (see table)	-45,659
Other	-4,330
	-35,117

F6.1. HOUSING REVENUE ACCOUNT BUDGET

	2016/17 Budget £000	2017/18 Budget £000
Expenditure		
Repairs	51,522	52,439
Housing Management Services	21,045	21,294
Commercial Properties	1,600	1,610
Housing Needs	1,154	1,161
Temporary Accommodation	2,351	2,396
Estate Management	13,140	13,279
Power	12,471	12,594
Rent and Rates	5,912	5,771
Tenant Management Organisations	1,526	1,541
Capital and Contingency	79,516	78,908
Bad Debts Provision	1,224	1,236
Corporate & Democratic Core	3,415	3,440
Total Expenditure	194,876	195,669
Income		
Government PFI Grant	-6,824	-6,824
Dwelling Rents	-132,416	-131,189
Other Rents	-11,390	-12,202
Charges for Services	-42,696	-43,890
HRA Investment Income	-266	-266
Total Income	-193,592	-194,372
Use of reserves	-1,284	-1,297
Budgetary gap	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 100% 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 2017/18

BY THE COUNCIL OF THE LONDON BOROUGH OF CAMDEN

- H.1. The report to the 22nd February 2017 Cabinet sets out the net council tax requirement for 2017/18 of £106,631,908. This equates to a basic amount of Council Tax at Band D of £1,137.73 which for Camden residents not in Garden Squares is £1,137.44 for Camden Council's purposes.
- H.2. The Mayor of London's budget for the Greater London Authority reflects a 1.5% increase producing a total at the Band D level of £1,417.46 for residents not living within the Garden Squares.

STATUTORY DETERMINATION OF COUNCIL TAX 2017/18

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 £25,339.71 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 2017 the Council's Cabinet calculated the following amounts for the year 2017/18 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

(1) 88,450 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	24.91
Fitzroy Square	57.90
Mecklenburgh Square	86.10

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 2017/18 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) £870,254,881 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) £20,137,623 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) £nil 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) £776,490,763 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) £368,280 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) £12,901,553 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

£100,631,908 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

£1,137.73 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)

£25,339.71 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

£1,137.44 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	1,292.88
Gordon Square	1,287.71
Mecklenburgh Square	1,283.74

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	861.92	1,005.57	1,149.23	1,292.88	1,580.19	1,867.49	2,154.80	2,585.76
Gordon Square	858.47	1,001.55	1,144.63	1,287.71	1,573.87	1,860.03	2,146.18	2,575.42
Mecklenburgh Square	855.83	998.46	1,141.10	1,283.74	1,569.02	1,854.29	2,139.57	2,567.48
All other parts of the Council's Area	758.29	884.68	1,011.06	1,137.44	1,390.20	1,642.97	1,895.73	2,274.88

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 2017/18 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	186.68	217.79	248.91	280.02	342.25	404.47	466.70	560.04

(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 2017/18 for each of the categories of dwellings shown below.

Location	A	B	C	D	E	F	G	H
Fitzroy Square	1,048.60	1,223.36	1,398.14	1,572.90	1,922.44	2,271.96	2,621.50	3,145.80
Gordon Square	1,045.15	1,219.34	1,393.54	1,567.73	1,916.12	2,264.50	2,612.88	3,135.46
Mecklenburgh Square	1,042.51	1,216.25	1,390.01	1,563.76	1,911.27	2,258.76	2,606.27	3,127.52
All other parts of the Council's Area	944.97	1,102.47	1,259.97	1,417.46	1,732.45	2,047.44	2,362.43	2,834.92

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 4.99% for 2017/18, including 3% to be spent solely on adult social care.
Service and directorate responsible	Corporate Finance – Strategic Finance
Names and posts of staff undertaking the assessment	Mahmood Ali Accountant - Graduate Finance Trainee
Date assessment completed	23 January 2017
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 Reductions / Exemptions

In 2013 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 person's 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 are 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 to increase the maximum Council Tax Reduction Scheme Award to 100% from the current 91.5% to 100% from 1st April 2017. This step will reduce the financial burden on residents with no earned or very low income and, at the same time, remove the administration costs related to recovering relatively small amounts and free resources to pursue larger debts.

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 is 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: Under local schemes Authorities may elect to charge residents 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 has 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).

Camden's policy allows for reduction 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 Director of Customer Services with a right of appeal to the Executive Director of Corporate Services.

The amount of expenditure on discretionary reductions will be reviewed annually by the Executive Director of Corporate Services 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 2017/18

Camden is proposing a Council Tax increase of 4.99% (including 3% precept for Adult Social Care) to generate an additional £4.8m of Council Tax in 2017/18 with the intention of using the additional resources to help protect services in the medium-term. The increase will be £1.04 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 2017/18 if the increase in the level of Band D Council Tax over 2016/17 is 5% 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 5% 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 4.99%.

Desired Outcomes

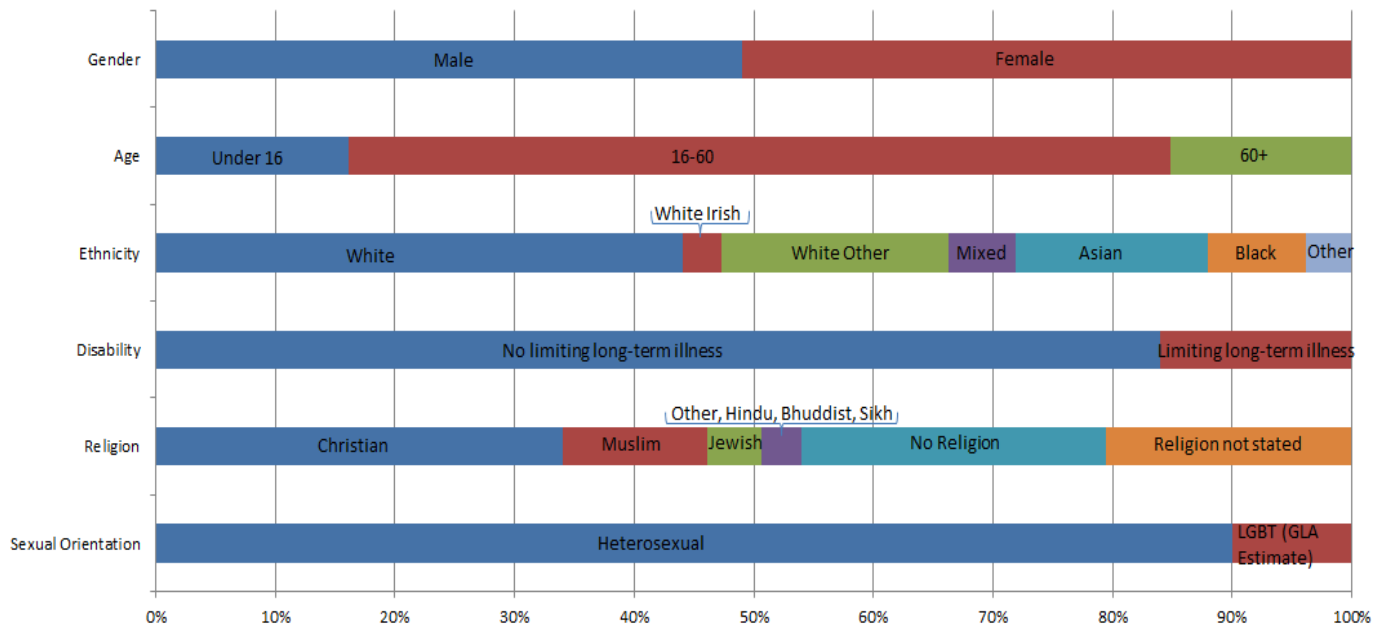
To endeavour as far as reasonable/proportionate to ensure that the implementation of the Council Tax increase does not adversely impact one group more than any others.

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 4.99% increase.

Gather relevant equality data and information

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 268 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 October 2016 when this data was extracted:

107,751 households were liable for Council Tax,

- 23,300 were receiving CTR, of which
- 15,420 were of working age
- 10,478 working age recipients were not in employment

Consultation and engagement

For 2017/18 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 2017/18 if the increase in the level of Band D Council Tax over 2016/17 is 5% or more (including the 3% adult 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 5% or more. Therefore, Camden is not obliged to carry out a local referendum to gain consent for the increase.

In preparation for the current four year financial strategy 2015/16 to 2018/19 (previously 3 year 2015/16 to 2017/18 but extended to 2018/18 with decisions taken in December 2016 Cabinet), we knew that the Council would face a substantial funding gap and therefore faced some difficult decisions to deliver £78m of budget reductions. We 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 2015 Spending Review and latest Finance 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.

This was conducted in the lead up to the agreement of the financial strategy in 2014 and therefore the announcement of the Social Care Precept would not have been taken into account at that time. The Council is proposing to raise 3% Adult Social care precept in 2017/18 due to demographic and demand pressures, cost inflation and new burdens, as well as the continuously reducing level of government funding. Raising the precept will partially mitigate these pressures, ensuring that our most vulnerable residents continue to have access to vital services.

Camden carried out a full consultation about its updated Council Tax Reduction Scheme. 82% of respondents receiving a Council Tax Reduction award supported the increase to 100%. Of non – Council Tax Reduction recipients 68% support the proposed change.

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 4.99% 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 4.99% increase applied from the 2016/17 level.

The Settlement confirmed that the core referendum threshold will remain at 2% in 2017/18. However, in acknowledgement of the major pressures on Adult Social Care budgets across the country, it was announced that Councils will have the flexibility to increase the dedicated adult social care precept by up to 3% in 2017/18 and 2018/19 subject to a maximum of 6% across the period 2017/18 to 2019/20. Previously announced precept cap was 2% in each year between 2017/18 and 2019/20.

Income raised from this flexibility is solely reserved for spend on Adult Social Care services, to help manage significant challenges in the service, namely large demographic and inflationary pressures on our social care budgets combined with reduced funding from the government and consequent budget reductions. This will allow us to collect £2.9m, which will be fully allocated to Adult Social Care, ensuring that our most vulnerable residents continue to have access to vital services.

In December, the Cabinet agreed to increase the Council Tax Reduction for working age claimants from the current 91.5% to 100% from 1st April 2017, lifting the poorest 15,000 households out of Council Tax altogether and reversing national government policy introduced in 2013. We are able to implement this policy, as our increasing Council Tax base combined with our efficient collection of business rates have made it affordable for the Council.

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.

Other steps the Council has taken to improve the fairness in the system include charging 150% Council Tax on all long term, furnished unoccupied properties and giving 100% discount to Camden foster carers. This will help us maintain Camden's diverse community and contributing to meeting the Camden Plan's goal to eliminate child poverty in the borough.

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 4.99%, 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 (4.99%). Increasing the maximum award to 100% will decrease the financial burden placed on CTR claimants with a disability.</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.

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
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 - before 4.99% increase (£)	Band D - 2017/18 following 4.99% increase (£)	Increase in Band D Charge (£)	Increase in Band D Charge (%)
Camden Element with no Reduction	1,083.38	1,137.44	54.06	4.99
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.	
Reasons for continuing with an activity when negative impacts or missed opportunities to advance equality have been identified: N/A		

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 2018

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 & Procurement
Quality assured by OD for organisational change / restructures:	N/A
Signed off by:	Neil Simcock Head of Strategic Finance
Date:	9 th February 2017
Comments (If any)	N/A

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 were given an additional 3% flexibility on their current council tax referendum threshold to be used entirely for adult social care. From April 2017 councils will have the flexibility to increase the dedicated social care precept by up to 3% in 2017/18 and 2018/19 subject to a maximum of 6% across three year period 2017/18 to 2019/20. 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 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 50%, 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 or precept 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 updated each year.

- J.32. **Specific Grant** – A Government grant allocated outside the Revenue Support Grant distribution system, usually intended to support a specific service or purpose but often not ring-fenced.
- 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.