

LONDON BOROUGH OF CAMDEN	WARDS: ALL
REPORT TITLE 2018/19 Revenue Estimates and Council Tax (CS/2018/01)	
REPORT OF Cabinet Member for Finance and Transformation	
FOR SUBMISSION TO Children, Schools and Families Scrutiny Committee Culture & Environment Scrutiny Committee Resources & Corporate Performance Scrutiny Cabinet Council	DATE: 15 th February 2018 20 th February 2018 20 th February 2018 21 st February 2018 26 th February 2018
SUMMARY OF REPORT <p>This report presents council tax proposals that will allow the council to balance its budget in 2018/19. The council continues to operate in a financially challenging environment, with further grant cuts of £10m in 2018/19, taking total like-for-like grant cuts to £118m since 2011/12.</p> <p>2018/19 is the last year of the current 4-year financial strategy, which 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.</p> <p>The decisions proposed in this report will take total savings delivered through the current strategy to £76m. Further savings will be required beyond 2018/19 as funding continues to decrease, while costs increase. This report sets out the estimated scale of the challenge and the process for agreeing a new financial strategy later in the year in alignment with the new corporate strategy presented elsewhere on this agenda.</p> <p>In summary this report:</p> <ul style="list-style-type: none"> • Presents budget and funding proposals that will enable the council to balance its budget in 2018/19 and utilise available resources towards the achievement of Camden Plan outcomes. • Provides an update on the overall medium-term financial position for the council, including the main areas of financial risk. 	

- Recommends a council tax increase of 4.99%, made up of:
 - A rise of 2.99% on the 2017/18 core council tax level following confirmation that funding from government will continue to decrease next year.
 - Adult Social Care Precept of 2% 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 £106,309,480. This equates to a proposed Camden element of council tax of £1,194.20 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.
- Sets out the next steps towards agreeing the new outcomes based financial strategy to balance the council's budget in the medium-term.
- Notes the implications of Camden's entry into the London Business Rates pilot pool in 2018/19 and indicative estimates of funding this may generate to be utilised in future years.

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 2018/19 Local Government Finance Settlement – Ministry of Housing, Communities & Local Government (MHCLG), (Formerly DCLG)

Contact Officer: Neil Simcock,
Head of Strategic Finance
Finance and Procurement
5 Pancras Square
N1C 4AG

Telephone: 020 7974 6740

Email: neil.simcock@camden.gov.uk

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 [paragraphs 2.3 to 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 approval of the existing and new fees and charges discussed in appendix C1 and listed in appendices C3 and C4.
4. Give due consideration and note the feedback following the consultation with Non-Domestic Ratepayers as set out in [paragraphs 8.1 and 8.2](#), and have due regard to the equality impact assessment in Appendix I (as advised in [paragraph 9.1](#)).
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 2018/19 of £106,309,480.
 - (c) The calculations for determining the council tax requirement for the year 2018/19 in accordance with the Local Government Finance Act 1992 as set out in appendix H.
 - (d) To note that the 2018/19 Greater London Authority (GLA) precept set out in this report is £294.23 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 2018/19 as detailed in appendix H and notes that this will mean a Camden element of council tax of £1,194.20 (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 2018/19 is not excessive as outlined in [paragraph 4.18](#).
6. Note the update on the 2018/19 budget in [paragraphs 4.34 to 4.39](#).
7. Agree to reduce the financial strategy budget reduction targets in projects *SAT3 – Increased Income From Advertising* and *TS6 – Implementation of a New Human Resource and Finance System* by a total of £2.05m as set out in [paragraphs 4.54 to 4.55](#).

8. Agree one-off resource allocation to the delivery of the Council's HS2 programme in 2018/19 as set out in [paragraph 4.38](#).
9. Agree the proposals in [paragraphs 4.45 to 4.47](#) 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 Full Council approval discussed in appendix C1 and listed in appendices C3 and C4.
3. Agree the proposals in [paragraphs 4.45 to 4.47](#) 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 [paragraphs 8.1 and 8.2](#), and have due regard to the equality impact assessment in Appendix I (as advised in [paragraph 9.1](#)).
5. Agree:
 - (a) The budget summaries set out in appendices F1 to F5.
 - (b) The council tax requirement for the year 2018/19 of £106,309,480.
 - (c) The calculations for determining the council tax requirement for the year 2018/19 in accordance with the Local Government Finance Act 1992 as set out in appendix H.
 - (d) To note that the Greater London Authority (GLA) precept set out in this report is subject to GLA approval of the budget and is £294.23 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 Full Council sets the amount of council Tax for 2018/19 as detailed in appendix H and notes that this will mean a Camden element of Council Tax of £1,194.20 (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 2018/19 is not excessive as outlined in [paragraph 4.18](#).

Agreed by Jon Rowney, Executive Director Corporate Services

Date: 9th February 2018

Table of Contents

From Paragraph

1.0 WHAT IS THIS REPORT ABOUT?

2.0 WHY IS THIS REPORT NECESSARY?

Legal Framework for Setting the Budget	2.1
--	-----

3.0 OPTIONS

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Local Government Finance Settlement and the Medium Term Financial Outlook	4.1
London-wide 100% Business Rates Retention Pilot 2018/19	4.13
Council Tax and Adult Social Care Precept.....	4.16
Greater London Authority Precept	4.19
Total Council Tax for 2018/19 including GLA Precept.....	4.21
Council Tax Requirement	4.23
Collection Fund - Council Tax.....	4.30
Collection Fund – Business Rates	4.31
Directorate and Departmental Budgets	4.33
2018/19 Budget Update	4.34
Levies.....	4.40
Fees and Charges	4.43
Reserves and Balances	4.45
Schools Funding	4.48
Housing Revenue Account (HRA)	4.52
Update on the Delivery of the Medium Term Financial Strategy 2015/16 – 2018/19.....	4.53
Development of the New MTFS.....	4.60
Revenue Outturn Forecast - Month 9 (December)	4.62
Developments in the Capital Programme	4.64
Capital Outturn Forecast – Month 9 (December)	4.66

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

Impact of the Council's Medium Term Financial Strategy	5.1
Medium-Term Government Funding.....	5.2
Chalcots	5.4
Risks within the Capital Strategy	5.8
Risks in Adult Social Care.....	5.12
Impact of Welfare Changes	5.15
Homelessness Reduction Act.....	5.16

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

7.0 LINKS TO CAMDEN PLAN OBJECTIVES

8.0 CONSULTATION

Consultation with Business Rate Payers	8.1
--	-----

9.0 LEGAL IMPLICATIONS (comments of the Borough Solicitor)

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

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

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 2018/19 Finance Settlement.
- Sets out final proposals to set a balanced budget and agree the respective directorate and divisional cash limits for 2018/19.
- Asks the Cabinet to make recommendations to the Council to agree the council tax for 2018/19.
- Recommends setting a council tax requirement of £106,309,480 for the year 2018/19. This means that the Camden element of Band D council tax will increase by 4.99% to £1,194.20 (for residents not in Garden Squares). This includes a 2% precept raised specifically to help offset Adult Social Care pressures.
- If agreed, the increase will be £1.09 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 2018/19. In contrast to previous years, the core threshold for local referendums was increased by 1% to 3%. In addition, the Settlement re-confirmed that councils with Adult Social Care responsibilities (upper tier and unitary authorities) will be able to increase council tax by up to 3% 2018/19, as they were allowed in 2017/18, subject to a maximum of 6% across the period 2017/18 to 2019/20, with the amount raised to be spent specifically on funding Adult Social Care services.

2.3 The Cabinet is 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 26th February 2018. 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 26th 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 The financial year 2018/19 will be the fourth and final year of the implementation of the council's current financial strategy, which will result in budget reductions of £76m over the four years. 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 equality impact assessments (EIAs) 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 use of reserves or by departing from the budget envelope – for which there is a particular constitutional procedure. The equality impact assessment (EIA) relating to the setting of budgets for 2018/19 and proposal to increase council tax by 4.99% for 2018/19, including 2% to be spent solely on adult social care, is set out in Appendix I. It concludes that there is no potential for discrimination and all appropriate opportunities to advance equality and foster good relations have been taken.

3.0 OPTIONS

- 3.1 The report sets out the proposed departmental budgets for 2018/19. 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 £106,309,480, which equates to a band D council tax level of £1,194.20 for residents not in Garden Squares – a 4.99% increase from 2017/18. 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 2% ‘precept’ for Adult Social Care as set out in [paragraph 4.17](#). In the 2017 Settlement, government announced that councils would be allowed to raise the precept by up to 6% between 2017/18 and 2019/20 but not by more than 3% in each of 2017/18 and 2018/19 and no more than 2% in 2019/20. In 2017/18 council agreed to the 3% increase and this report seeks to increase it by another 2% in 2018/19 with the expectation that the further 1% precept will be put forward in 2019/20. This will generate much needed, additional 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 [paragraphs 5.12 to 5.14](#). Cabinet and Council could choose not to levy this precept in 2018/19, which would mean a reduction of £2m in Adult Social Care budgets, to propose a lower percentage or to increase it to 3%.
- 3.4 The report proposes new fees and charges for 2018/19 in addition to those agreed by Cabinet on 6th December 2017. 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. Council could decide not to agree these fees and charges.
- 3.5 The report also proposes adjustments to two savings in the current MTFS savings programme, set out in [paragraphs 4.54 to 4.55](#). Cabinet could decide not to agree these amendments.

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

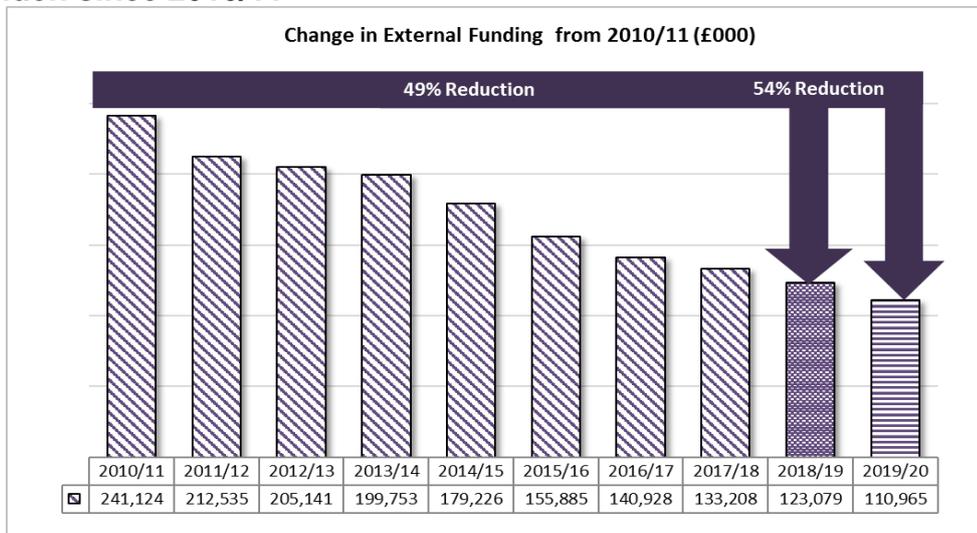
Local Government Finance Settlement and the Medium Term Financial Outlook

- 4.1 The local government finance settlement for 2018/19 was announced on 6th February 2018. This reconfirmed 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.

The underlying reduction in Camden’s main general government funding stream, revenue support grant, will be £9m next year as expected.

- 4.2 The most significant announcements in the settlement were related to council tax and business rates pooling. Core council tax can now be increased by an additional 1% in each of 2018/19 and 2019/20, (by up to 3% in total each year), without the need for a local referendum, which the secretary of state has said is to reflect the current level of inflation. The settlement confirmed that the London-wide 100% Business Rates Retention pilot pool in 2018/19, which was announced in the Autumn Budget, will have the revenue support grant rolled into it. These are both discussed in more detail in [paragraphs 4.16 to 4.18](#) and [4.13 to 4.15](#). The final settlement also announced a £150m one-off additional grant to support Adult Social Care, of which Camden will receive £0.8m and an increase to the rural delivery grant of which Camden is not a recipient.
- 4.3 The Settlement confirmed that councils will receive new homes bonus payments for additional homes for 4 years from 2018/19 – a further reduction from the 6 years under the previous scheme, which was reduced to 5 years in 2017/18. The settlement also announced that local authorities will need to achieve tax base growth of more than 0.4% before they become eligible for any additional new homes bonus funding.
- 4.4 The government also published the public health grant allocations for 2018/19. These have not changed from the indicative figures published at last year’s settlement; Camden’s Public Health Grant allocation for 2018/19 will be reduced to £26.8m (from £27.5m in 2017/18) as expected and it was confirmed that the ring-fence will be maintained until at least 2020.
- 4.5 Chart 1 shows our like-for-like funding has been decreasing since 2010/11, falling by 49% by 2018/19, and this reduction will increase to 54% in 2019/20.

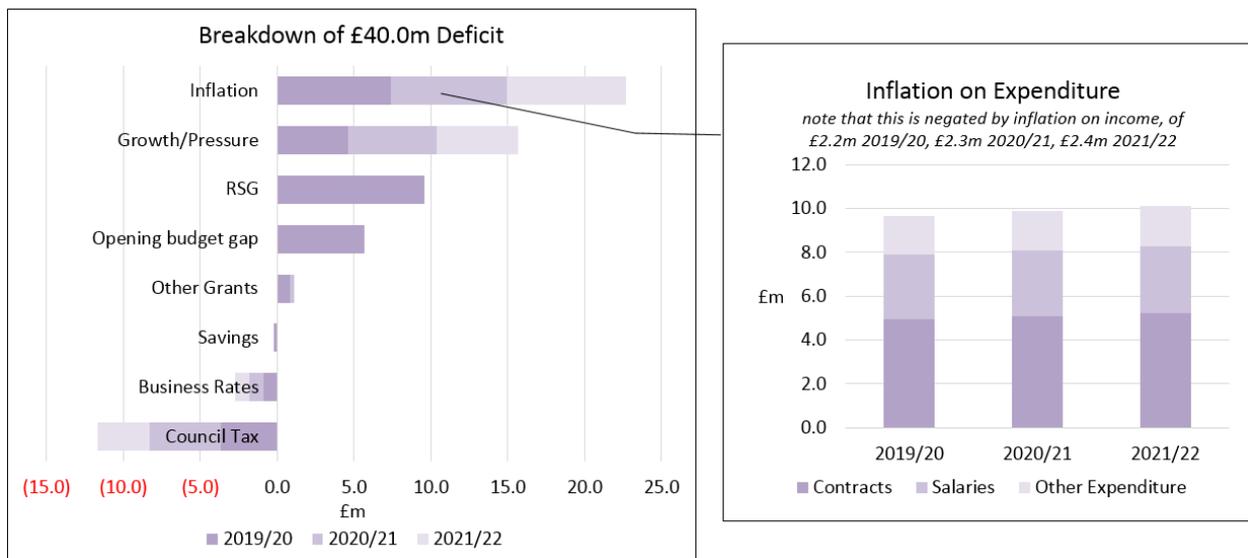
Chart 1 – Percentage Decrease in like-for-like Government Funding to Camden since 2010/11*



* Change in like-for-like external General Fund funding; N.B. excludes funding for additional responsibilities like public health grant for new service from 2013/14 and ring-fenced schools funding. Figures are projected in 2019/20.
 NOTE: Business rates excludes potential income from the 2018/19 London business rates pilot pool.

4.6 Thanks to the delivery of 97% of the current financial strategy, and subject to the council tax proposals in this report, the council is able to present a balanced budget in 2018/19 – a year beyond the original scope of the strategy. However, from 2019/20 a new deficit is expected to open up as costs increase while government funding continues to fall. This pressure is currently forecast to reach £40m by 2021/22, with a £23m budget gap in 2019/20.

Chart 2 – Budget Deficit 2019/20 to 2021/22



4.7 At £40m, the 3-year projected deficit is £4m higher than previously expected. This is caused by the £2m reduction in savings set out in [paragraphs 4.54 to 4.55](#) and the impact of lower growth in the council tax base discussed below. The current projected deficit is based on numerous assumptions, with the potential that negative changes could further worsen the deficit position.

4.8 The current multi-year settlement ends in 2019/20, which means there will be a new Spending Review from 2020/21. As the government has consistently failed to reduce national borrowing in line with its targets, there is increased risk that it will seek further savings from departments without protections. For example, in the 2015 Autumn Statement a net national surplus of £10.1bn was projected by 2019/20, but in the 2017 Autumn Budget the borrowing forecast for 2019/20 was £34.7bn.

4.9 In addition to the Local Government Finance Settlement, a consultation in respect of ‘fair funding’ has also been published. This is a review of the metrics that dictate the distribution of central government resources to local government and the new formula is planned to be introduced in 2020/21. It is impossible at this stage to state what the likely impact on Camden will be, as both the total quantum of resource and the factors and weightings that will decide their distribution have not yet been decided. This review is also likely to result in a reset of the business rates baselines in 2020/21, which implies that business rates growth to date would also be reset nationally. As outlined in [paragraph 5.3](#), there is a risk that this could have a significant impact on the council’s funding.

4.10 Current medium-term financial modelling includes a 1% increase on business rates growth per annum with static revenue support grant and improved better care fund grant from 2019/20. Should there be any negative deviation from these, the position would worsen. Below is a summary of some of the key areas of uncertainty around local government funding from 2020/21 and beyond.

2019 Spending Review	<ul style="list-style-type: none"> • Sets out the overall quantum of funding for local government from 2020/21
2020 Fair Funding Review	<ul style="list-style-type: none"> • Sets out the new formula for distributing funding. • Resets all or part of Business Rates growth? • Decides the pace of transition.
2020 Finance Settlement	<ul style="list-style-type: none"> • Single year or multi-year settlement? • Future of public health grant, new homes bonus and other funding.

4.11 There is also the risk that costs may increase faster than projected. Inflation is currently higher than the Bank of England's target of 2% and could continue to rise with ongoing uncertainty around Brexit increasing import costs. For context, should we increase contract budgets by an additional 1% in each of 2019/20, 2020/21 and 2021/22, above the 2.5% planned for each year, it would result in an increase in the deficit for 2021/22 of £6.1m.

4.12 Slower than anticipated housing completions has meant that the increase in the council tax base agreed by Council in January is lower than previously forecast. Projected growth has been correspondingly re-profiled to later years, but remains significant. Further modelling with planning and the council tax departments will be carried out to ensure growth projections are as robust as possible. Officers modelling assumptions include a 2% council tax increase in 2019/20, which includes a 1% ASC precept, and increases of 2% to core council tax from 2020/21 onwards, but these decisions will be taken by council annually.

London-wide 100% Business Rates Retention Pilot 2018/19

4.13 Developments on the London-wide 100% Business Rates Retention Pilot for 2018/19 were outlined in the December 2017 MTFS update to Cabinet, highlighting that in the Autumn Budget, the government confirmed their agreement for this to progress. All 32 London Boroughs, the City of London Corporation (COLC) and the GLA were required to agree to the pilot for it to go ahead. The Leader agreed Camden's entry into the pool on 15th January 2018.

- 4.14 Accurately budgeting for Business Rates for 2018/19 in the pilot is not possible until the COLC, the Lead Authority, has each billing authority's final statutory business rates estimates returns (NNDR1) in order to aggregate the growth resulting from the pool and to advise each participant of their share. This process has not been concluded by the time of this report's publication and potentially won't be until after it is agreed. In addition, the exact quantum of growth will be dependent on the performance of each borough during 2018/19. For these reasons, this budget relies only on the rates retainable under the previous pooling arrangements, with the indicative estimates of Camden's share of growth (around £5m to £6m) allocated to a reserve for usage in future years if, and when it materialises. This is prudent as a condition of the pool is that no participant can be worse off than they would have been had the pool not taken place and it is, therefore, the income in this 'worst case' scenario that Camden is reliant on to balance its 2018/19 budget.
- 4.15 Nevertheless, strong growth in the underlying business rates base has meant that the non-pool retainable receipts for Camden are £3.3m higher than previously estimated and this has been captured in the budget. The extra funding receivable in 2019/20 to 2021/22 from the uplift in the base has been allocated to re-build the business rates safety net reserve, which has been almost entirely utilised in 2018/19 to fill the collection fund deficit, as set out in [paragraph 4.32](#).

Council Tax and Adult Social Care Precept

- 4.16 The provisional settlement, in December 2017, announced that the threshold over which increases in core council tax require a referendum will increase by an additional 1%, to 3%, in 2018/19 and 2019/20 to reflect rises in inflation. A 1% increase would represent an additional £11.37 per year for a band D property in Camden and would raise £1.0m more in 2018/19. It was also reconfirmed that councils will have the flexibility to increase the dedicated adult social care (ASC) precept by up to 3% in 2018/19, as they were in 2017/18, subject to a maximum of 6% across the period 2017/18 to 2019/20.
- 4.17 As stated in the December MTFs to Cabinet, it is proposed that council tax will be increased by 4.99%. However, following the announcement in the provisional settlement, the make-up of the proposal is to be a 2.99% increase in core council tax with an ASC precept of 2%. The change will maximise the flexibility around council tax decisions for 2019/20 as both the precept and up to 3% core council tax could be raised. However, while Cabinet is minded to raise the remaining 1% precept in 2019/20, decisions on this and core council tax levels will be taken next year. This would not affect the planned resources available to ASC or other services in 2018/19 or 2019/20, as 1% of the 2.99% core increase in 2018/19 will be directly allocated to ASC budgets and exchanged for the precept in 2019/20.
- 4.18 The proposed combined increase to council tax levels is therefore 4.99%. In 2018/19, 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 2017/18 is 6% 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 exceed the 6% threshold 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.

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 5.1% increase in the GLA precept for 2018/19, resulting in a band D GLA element of the council tax of £294.23. If any changes occur following the GLA budget meeting on the 22nd February 2018, the amendments will be tabled at Council on 26th February 2018.

Total Council Tax for 2018/19 including GLA Precept

- 4.21 Table 1, below, shows how the level of council tax at band D recommended for 2018/19 compares with the amount set in 2017/18. This does not apply to residents living within garden squares.

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

Total Council Tax at Band D	2017/18	2018/19	Increase / (Decrease)	Change
	£	£	£	%
Camden Element	1,137.44	1,194.20	56.76	4.99%
GLA Precept (2018/19 Proposed)	280.02	294.23	14.21	5.07%
Total	1,417.46	1,488.43	70.97	5.01%

- 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 2018/19 council tax base at its meeting on 29th January 2018. 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 89,000 band D equivalents. This represents an increase compared to 2017/18, 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 The 2018/19 tax base for the three garden squares, in terms of band D equivalents, is as follows:

Band D equivalents	
Fitzroy Square	55.26
Gordon Square	24.83
Mecklenburgh Square	86.27

- 4.25 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 2018/19 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.
- 4.26 The proposals in this report would result in a council tax requirement of £106,309,480. 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	Budget 2018/19 £m
Expenditure charged to revenue account	912.382
Income credited to revenue account	(687.842)
Sub Total	224.540
Retained Business Rates	(130.043)
Revenue Support Grant	0.000
Collection Fund - Council Tax Deficit	1.800
Collection Fund - Business Rates Deficit	10.012
Sub Total	106.309
Council Tax Requirement (including Garden Squares)	106.309
Band D Council Tax (Basic, including Garden Squares) £s	1,194.49
Percentage change over 2017/18	4.99%

- 4.27 In order to raise £106.309m, £0.026m will be received from garden square council tax payers, leaving £106.283m to be raised from a council tax base of 89,000. This means that it is necessary to set the council tax, before the GLA precept, at the Band D level at £1,194.20. This is a 4.99% increase compared to the previous year.
- 4.28 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.

- 4.29 Total budgeted general fund expenditure in 2018/19 is £912.4m. Of this approximately 33% is for employee costs and 23% for contract-based expenditure. A further 21 % relates to transfer payments, which includes housing benefits made on behalf of government; and 12% of expenditure is in relation to supplies and services. The remaining 10% is expenditure for premises costs, transport costs and capital financing costs.

Collection Fund - Council Tax

- 4.30 There is a deficit on the council tax collection fund at the year-end of £2.2m, of which Camden's share is £1.8m. This is mainly as a result of the current council tax base not rising as quickly as anticipated when the 2017/18 base was set last January due to delays in the anticipated completion of new properties, as well as issues relating to billing and recovery. Anticipated growth has been re-profiled as part of the medium term financial modelling, as laid out in [paragraph 4.12](#).

Collection Fund – Business Rates

- 4.31 The backlog of appeals and the discounts announced in the 2017 budget have resulted in a deficit on the collection fund. There remains a significant volume of appeals outstanding from the previous list (2010), prior to the revaluation in April 2017, with 2,848 outstanding. There was an influx of appeals at the end of 2016/17 as people sought to meet the deadline before the revaluation. In addition there has been an unexpected upturn in the rate of successful appeals determinations from the Valuation Office Agency (VOA). In the March Budget, the government announced some discounts to ease the impact of the 2017 revaluation, these have caused a £5.0m deficit on the collection fund, however, government will reimburse councils through a grant that will be used to offset this next year. The total collection fund deficit is estimated as £33.4m with Camden's share £10.0m. The business rates safety net reserve set aside for such eventualities will be used to meet this cost. After contributions to the reserve from the grant funding and an underspend on the Levy on growth caused by the projected deficit this year, the expected safety net reserve balance after drawing down the £10.0m to cover the deficit will be £0.3m.
- 4.32 As discussed in [paragraph 4.15](#), despite the deficit in 2017/18, the business rates base in 2018/19 is higher than previously modelled, and we are planning on contributing the value of this (£3.3m) to the safety net reserve from 2019/20 to 2021/22 to rebuild the balance used next year. If the in-year position means there is a further underspend on the levy paid to the government on part of growth in the base, this could be used to help top-up the reserve.

Directorate and Departmental Budgets

- 4.33 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.

Table 3 - Directorate Budgets 2018/19

Directorate	2018/19 Gross Budget £m	2018/19 Income Budget £m	2018/19 Final Net Budget £m
Corporate Services	255.727	(232.772)	22.955
Supporting Communities	125.745	(62.468)	63.277
Supporting People	451.996	(276.147)	175.849
Public Health*	23.744	(0.884)	22.859
Non-Departmental	55.171	(115.571)	(60.400)
Total	912.382	(687.842)	224.540

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

2018/19 Budget Update

- 4.34 The December MTFS update provided information regarding the initial anticipated calls on the £5.0m set aside in budget planning for key ongoing pressures that the council has limited or no scope to mitigate.
- 4.35 As discussed in the December MTFS, a significant rise in the North London Waste Authority (NLWA) levy is expected in future years due to the anticipated costs of required infrastructure investment. To reduce the potential for a cliff edge funding requirement, a balance of £1.0m will be set aside in order to help enable the council phase in the anticipated increases in costs. Additionally, the NLWA have reviewed their projection for the 2018/19 levy following updated information in respect of waste tonnage from partner boroughs and the likelihood of less income being earned by the NLWA for chargeable waste next year. This has resulted in a forecast net increase in the levy, as opposed to the previously forecast reduction in the levy due to the use of one-off balances. The increase over and above the standard 2% inflation allowed for contract and levy increases is £0.46m and will be met from the key pressures budget.
- 4.36 Built into employee budgets for 2018/19 is an assumed 1% increase on pay related budgets. However, National Employers, who negotiate pay on behalf of 350 local authorities in England, Wales and Northern Ireland, have proposed that the majority of employees should receive a 2% increase for 2018/19 and a further 2% in 2019/20. Therefore, a budget of £1.80m has been set aside to cover the potential cost of the additional 1% and other pay related pressures across current budgets. This will be allocated to budgets subject to final national and local decision-making.
- 4.37 There are also further significant pressures relating to the reduction in transitional relief and the impact of inflation on business rates payable on

council properties (£0.45m), as well as an additional contribution agreed with our actuary to help address the projected shortfall on the pensions fund (£0.85m). Detail regarding these and smaller pressures relating to capital project feasibility studies (£0.15m), a loss of income from disposals associated with the CIP Programme (£0.06m), and a contribution to the London Fire Brigade to improve pan-London emergency planning resilience (£0.02m) are set out in appendix E. The final call on the £5.0m budget is £4.79m.

- 4.38 It is proposed that as part of the 2018/19 budget setting, a one-off allocation of £0.208m is made for the delivery of the HS2 programme in 2018/19, to allow sufficient resourcing for the council to respond on an operational basis as HS2's construction programme begins in earnest. The programme team ensures that the council maintains appropriate strategic and technical relationships with key stakeholders including HS2 Ltd, Network Rail, Department for Transport (DfT) and Transport for London (TfL). This ensures that the concerns of our communities and businesses are heard at all levels. The team is also responsible for monitoring the delivery of the commitments Camden has received from government that will mitigate the impacts of the scheme. These commitments include moving construction materials by rail (which reduces lorries on roads), launching a £3.5m Camden Fund in 2018/19 which residents bid to for money to fund community projects, and ensuring HS2 replaces lost green space.
- 4.39 Included within the budget each year is a revenue contribution to provide funding for the capital programme. For 2018/19 this contribution will be reduced by £1.5m from £7.9m to £6.4m to help balance the budget. This is a one-off measure which will not affect the funding of the current general fund capital programme as there are currently some unallocated revenue balances set aside for general fund capital projects following the transfer of underspends and budget surpluses in previous years. The impact will also be offset by the reallocation of the £1.5m contingency reserve towards future capital projects as agreed in December, which is deemed possible as the contingency reserve is similar in nature to that of general balances and therefore not separately required. The unallocated capital balances are available to offset risk in the current programme, and will be available for utilisation when the council agrees a new general fund programme for 2020 and beyond.

Levies

- 4.40 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. The primary impact is the change in the NLWA levy explained in [paragraph 4.35](#).

Table 4 – Levies

Levies met from within departmental cash limits	2017/18 £000	2018/19 £000	Change %
North London Waste Authority (provisional)	5,208	5,742	10.3%
London Councils Grant Scheme	213	187	(12.3)%
Traffic Signals (estimate)	348	348	0.0%
Concessionary Fares	12,747	12,370	(3.0)%
Sub-total	18,516	18,647	0.7%
Other Levies	2017/18 £000	2018/19 £000	Change %
London Pensions Fund Authority (estimate)	1,353	1,353	0.0%
Lee Valley Regional Park Authority	257	215	(16.3)%
Environment Agency	201	202	0.5%
Sub-total	1,811	1,770	(2.3)%

- 4.41 The council is also required to provide for levies on council tax 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 benefit from council tax reduction, the council will contribute towards the requested levy, applying the same eligibility criteria as residents outside of the squares.
- 4.42 The levy requirements received for each Garden Square Committee for 2018/19 are shown in table 5 below.

Table 5 - Garden Squares Levies

Garden Square	Levy Request 2017/18 £	Levy Request 2018/19 £	CTRS Adjustment £*	Collected through Council Tax 2018/19 £	Increase / (Decrease) in Levy Requested
Fitzroy Square	9,000.00	9,000.00	-	9,000.00	0.00%
Gordon Square	3,743.32	3,743.32	-	3,743.32	0.00%
Mecklenburgh Square	13,600.00	14,000.00	(831.08)	13,168.92	2.94%
TOTAL	26,343.32	26,743.32	(831.08)	25,912.24	1.52%

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

Fees and Charges

- 4.43 Cabinet approved the majority of fees and charges to apply in 2018/19 in the December 2017 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 includes paid-for parking charges and new temporary traffic order fees. Some fees are reserved by

statute to Full Council, mainly relating to licensing, and all such fees are presented individually.

- 4.44 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 and C4.

Reserves and Balances

- 4.45 The council had 15 separate earmarked reserves totalling £75.8m on 31st March 2017. It is anticipated that earmarked reserves will decrease to £71.0m by 31st March 2018; a net decrease of £4.8m, as the reserves are used in line with the reasons allocated.
- 4.46 It is projected that by 31st March 2018, the largest proportion of earmarked reserves will be allocated to support on-going capital activity and asset management (£29.3m). It is expected the council will have £16.5m to support key revenue outcomes, £8.8m for council remodelling programme and £16.4m earmarked for mitigating future corporate risk. The in-year movement in reserves is summarised in table 6.

Table 6 – 2017/18 Summary Movement of Earmarked Reserves

Earmarked Reserves	Actual Reserves 31/03/17 £m	Out of Reserves £m	Into Reserves £m	Reserves 31/03/18 £m	2017/18 Net Movement £m
To Support Key Revenue Outcomes	19.617	(12.339)	9.199	16.477	(3.140)
To Support Council's Remodelling Programmes	7.735	(5.773)	6.863	8.825	1.090
On-going Capital Activity and asset Management	32.548	(15.089)	11.860	29.319	(3.229)
Mitigation of Future Corporate Risk	15.869	(1.512)	2.000	16.357	0.488
Total Earmarked Reserves	75.769	(34.713)	29.922	70.978	(4.791)

- 4.47 In reviewing the appropriate level of general balances for 2018/19, 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 continue to be set at £13.624m, which is 3.3% of the anticipated expenditure financed by business rates, revenue support grant, council tax and the dedicated schools funding in 2018/19. 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

- 4.48 The confirmed national funding formula has reversed proposals that would have seen a cash reduction of almost 3% in funding for Camden schools. Instead Camden will receive an increase in schools funding of around 0.5% for 2018/19 and a further 0.5% for 2019/20. However, after per-pupil cash freezes since 2011/12 and with inflation running at 3%, there remains significant and ongoing spending power pressures in schools funding. Furthermore, it may be a number of years before many Camden schools benefit from any funding increases under the national formula as their funding starting position is effectively protected at baseline funding levels in nearly all cases.
- 4.49 2018/19 is the first year of the two year 'soft' formula under which funding calculated per school under the national formula is aggregated and distributed to authorities to allocate according to their local formula. It is assumed that the 'hard' formula, under which funding is distributed directly at a school level by the government, will be implemented in 2020/21, but this has yet to be confirmed and may require primary legislation.
- 4.50 The government has also confirmed there will be no cash reductions in high needs, with a nominal increase of 0.5% also expected in 2018/19.
- 4.51 In April 2017 the Cabinet agreed a new strategy for early years services that will continue to support the most disadvantaged pupils despite the significant government cuts to early years funding resulting from the national formula. Camden is allocating £2.7m of additional resources in 2018/19 and £1.7m from 2019/20 onwards to support the enhanced offer.

Housing Revenue Account (HRA)

- 4.52 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 had been found to cover the 2016/17 deficit, in January 2017 the Cabinet approved a medium term savings and income generation strategy for 2017/18 to 2019/20 to meet anticipated budget pressures of £13.5m. 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

- 4.53 In September and December 2014, following on from the successful delivery of a £93m savings programme between 2011/12 and 2014/15, Cabinet agreed a further £73m financial strategy for the 2015/16 to 2017/18 MTF period. In 2015 this was increased to £77.8m, with the further savings

enabling the council to balance its budget for 2018/19. Whilst the vast majority of savings have been delivered, or remain on track to be delivered by the end of the current year, as highlighted in the December MTFs update to Cabinet there are still savings which carry significant risks.

- 4.54 In December 2016 Cabinet re-profiled the increasing income from advertising saving (project reference SAT3), which sought to generate a total of £2.5m additional income, by deferring £2.0m to 2018/19 due to procurement, planning and mobilisation lead-in times. Despite this re-profiling, there remained a significant risk around the delivery of £1.5m of the saving, relating to large digital advertising. Whilst £0.25m relating to waste vehicle advertising and lamp post banners has been delivered, and £0.75m relating to bus shelters remains on track to be delivered, depending on the contract tender price, it has been established that the £1.5m for large digital advertising will not be delivered. The primary reasons are a lack of suitable sites, incompatibility with planning regulations and public safety issues. It is therefore proposed that this element of the saving be cancelled, and the overall saving target be revised down to £1.0m.
- 4.55 The December 2016 MTFs update also deferred half of the £1.1m saving for the new integrated HR and Finance system (project reference TS6) to 2018/19, to allow a phased implementation of integrating processes across services. Although strong progress has been made, with the HR element going live in July 2017 and finance modules on track to go live in 2018, the December 2017 report noted that the remaining half of the saving was still at risk. As assured in the last MTFs update to Cabinet, work has been carried out throughout the budget setting process to identify areas where this saving could be delivered, but despite a service redesign in Finance and numerous changes in processes across the organisation, only half of the original saving can be deemed cashable at this point. It will take time after implementation for the range of benefits, such as real-time financial and performance information for decision makers, to be embedded, and as these benefits are likely to be felt right across the organisation, it is difficult to identify and extract specific budgets at this point. Therefore, it is proposed that the saving target be adjusted to £0.55m with half being removed as undeliverable.
- 4.56 Following previous re-profiling of the savings relating to development of youth hubs (project reference RF1), £166k was scheduled to be delivered in 2018/19, with a residual element of £95k to be delivered in 2019/20. In order to incorporate the feedback of the Youth Taskforce, the 2018/19 element will be deferred until 2019/20 and the resulting 2018/19 budget shortfall funded from the Camden Plan reserve.
- 4.57 These changes have led to a revised total budget reduction delivery target of £75.6m for the current financial strategy. Aside from the remaining youth services savings, all will be delivered by the end of 2018/19. These final reductions mean that the revised total is just £2.2m lower than the originally agreed £77.8m, representing delivery of 97%. Table 7 sets out the changes that have been made to the overall saving figure.

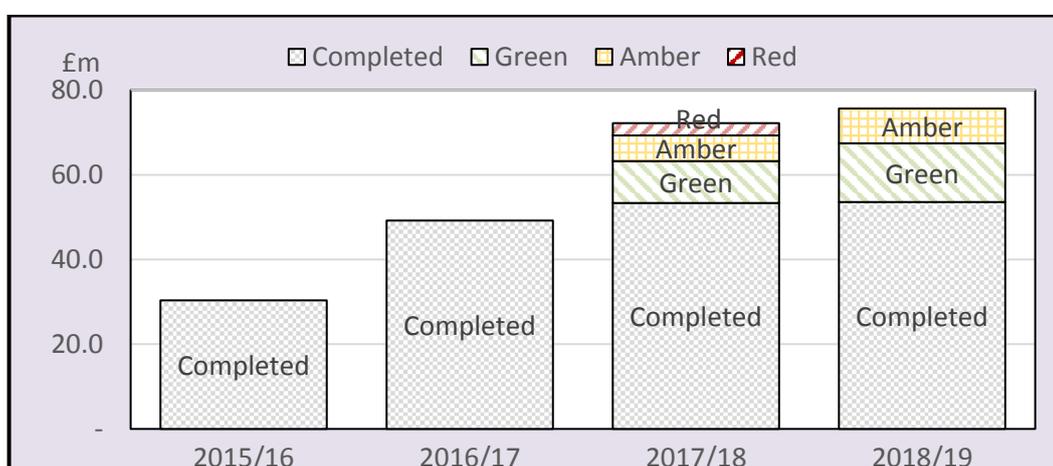
Table 7 – Changes in the overall MTFS Budget Reduction target 2015/16 to 2018/19

	Saving £000
Total Savings Figure Set as at December 2015	77,790
Reduction in income from arts and events relating to community festivals (VC1)	(102)
Removal of Large Digital Advertising Element of SAT3	(1,500)
Removal of half of Finance/HR System Saving (TS6)	(550)
Final Target as at February 2018 Report	75,638*

* Overall savings target includes £261k in 2019/20 relating to Development of youth hubs (Project ref RF1)

4.58 Chart 3, below provides a summary of delivery progress for each year of the revised financial strategy.

Chart 3: Progress against the delivery of the MTFS budget reductions



4.59 The majority of savings have been delivered or remain on track to be delivered for 2018/19, with 89% being 'completed' or given a green RAG status, and 11% rated as amber in 2018/19. It is expected that the completion percentage will rise significantly by the end of the year as the vast majority of savings are fully implemented. Many of the amber rated projects are within the £2.39m of adult social care savings which were delayed for delivery in 2018/19. Cabinet agreed new plans to achieve these in December and these projects should be implemented over the coming months.

Development of the New MTFS

4.60 The success of the current MTFS has enabled the council to set balanced budgets each year despite diminishing resources. Through the outcomes focussed and multi-year approach, Camden has been able to identify, protect and often enhance the services and interventions that residents most value and need. 2018/19 is the last year of the current programme, which, following the decisions in this report, is set to deliver 97% of the total budget reductions target.

- 4.61 As outlined in [paragraph 4.6](#), a new projected deficit of £40m will open up by 2021/22 as funding continues to decrease while costs rise, with a significant deficit of £23m expected in 2019/20 alone. The council is aiming to build on the success of the outcomes focussed approach and officers are developing opportunities that will continue to focus on the delivery of the council's strategic objectives in an increasingly challenging budget framework. After almost a decade of budget reductions, the significance of the challenge should not be underestimated, and the financial strategy is likely to involve difficult decisions and include a combination of cost reductions efficiencies and increased income where achievable. The strategy is being developed in alignment with the new corporate plan, Camden 2025, which is also on this agenda for approval, working towards decisions by Cabinet in the autumn.

Revenue Outturn Forecast - Month 9 (December)

- 4.62 The council operates a quarterly revenue budget reporting system with a process to capture significant variances and movements between quarters. The authority is forecasting a net overspend in the General Fund at Month 9 of £1.3m. It should be noted that this is a working position, which can and is expected to change by year-end. The main overspends are in Supporting Communities and Corporate Services and are mainly due to delayed implementation of MTFS savings, parking and other one-off expenses. These are offset by favourable variances of a cross-cutting nature totalling £(2.7)m. The HRA is forecasting a draw down from reserves of £14.0m for 2017/18, included within this forecast are projected revenue costs of £20.0m relating to Chalcots.
- 4.63 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 it 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 [2017/18 Financial Outturn Forecast \(Month 9 – December\)](#).

Developments in the Capital Programme

- 4.64 As set out in December, the council is exploring the possibility of a bespoke housing deal with the government in order enable us to build on our successes to date and deliver both our programmed and pipeline CIP projects. As set out in [paragraphs 5.8 to 5.11](#), a combination of increasing costs, risks in the residential housing market, the arbitrary HRA debt cap and the costs of Chalcots has meant that the council will need flexibilities and support to achieve our ambitions in full. With the demonstrable successes of numerous CIP schemes to date, the council believes we are well placed to deliver additional housing to both help achieve government targets and ensure our residents have access to high quality, affordable accommodation. Discussions are currently at an early stage, but the type of support the council may seek could include grant and right to buy flexibilities, a lifting of the borrowing cap and more direct financial assistance. The council also continues to explore opportunities to access grant funding, for example from

the GLA, where possible. In recent months the council has completed schemes at Bourne Estate, Maiden Lane and phase 1 of Bacton Low Rise. The refurbishment of the town hall, which will include a renewed civic and democratic core and both commercial and incubator commercial space, is progressing well with a contractor recently appointed.

- 4.65 In December, Cabinet agreed to next steps in developing proposals to regenerate estates and other small sites in Gospel Oak and Haverstock wards, undertaking feasibility studies in collaboration with local residents. The council is also exploring options for mixed use development of sites in Camley Street to deliver new employment space, homes and improved amenities and public realm for the wider area.

Capital Outturn Forecast – Month 9 (December)

- 4.66 The council's overall 10-year capital programme for 2016/17-2026/27 stands at £1,312.5m, of which £203.2m relates to the 2017/18 financial year. The current forecast is £1.9m over budget in 2017/18, representing acceleration largely resulting from faster delivery from the Abbey Road phase 1 CIP scheme and the costs of the capital work at Chalcots offsetting slippage in other areas such as Better Homes, the first phase of the Central Somerstown CIP scheme, and the West End project.
- 4.67 The overall capital programme has an overspend of £36.4m. The primary cause is the capital costs of the essential remediation works of Chalcots, which are currently forecast to be £36.3m, of which £11.7m is expected this year.
- 4.68 To finance the agreed capital programme, the council has a substantial receipts target in 2017/18 and future years. The 2017/18 target stands at £(185.4)m with a budget of £(943.4)m across all future years. To date the council has received £(68.5)m worth of capital receipts in 2017/18. This is approximately 37% of the annual target at month 9.
- 4.69 Further details of the forecast can be seen in the online document [2017/18 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 change, with 2018/19 being the fourth and final year of the current MTFs programme. Although the majority of savings have been successfully delivered, as outlined in [paragraphs 4.53 to 4.59](#), there are still some savings that have elements which are at risk of delivery. While there has been some amendments to savings, a budget reduction of £3.2m is due to be delivered in 2018/19. If any other proposals need to be changed in a

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

Medium-Term Government Funding

- 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 As outlined in [paragraph 4.9](#), alongside the settlement a consultation in respect of 'fair funding' was published, which will review the metrics that dictate the distribution of government resources to local government and lead to a new national formula in 2020/21. Camden will be responding to the consultation urging the government to recognise the range of factors that have a large and disproportionate draw on council resources, such as supporting a large day-time population which contributes significantly to the national economy. It is impossible at this stage to state what the likely impact for Camden will be, as the overall level of resources available, the metrics and the distribution weightings, are all to be decided. However, when the business rates retention system was introduced in 2013/14 Camden's opening funding contained significant damping – transitional protections to protect authorities to phase in significant adjustments in funding – that has effectively never been unwound and has instead been protected by the current system. The borough could therefore see a proportionately larger cut than other authorities, but this will depend on the national picture regarding changing demographics, as well as the new formula itself. This review is also likely to result in a simultaneous reset of the business rates baseline, which implies that business rates growth to date would also be reset nationally. Camden is currently £9.8m above baseline, ignoring the impacts of the 2018/19 pool.

Chalcots

- 5.4 The tragic events at Grenfell Tower may have a profound impact on council housing finances into the future. The council has had to take swift and costly action to ensure the safety of residents on the Chalcots estate. Initial emergency works included the evacuation and temporary accommodation of residents, and works to address the most pressing safety concerns. Alongside this the programme of works to address the underlying cladding issue has progressed at pace, with the old cladding now removed and a procurement process agreed by Cabinet in January for an aluminium panel solution replacement. The total costs are subject to significant uncertainty until the replacement solution is fully procured and pending the potential discovery of any further safety issues that require rectification, but our latest estimates total £20m of revenue costs and £36m of capital costs to be met over this and future years with further detail set out in the online document [2017/18 Financial Outturn Forecast \(Month 9 – December\)](#).

- 5.5 This council and London councils collectively have urged that costs of this magnitude should be met by central government, either through funding to the affected councils or through additional financial flexibilities. In August last year, the Leader of the council wrote to the Minister of State for Housing and Planning, and asked for his support to meet three priorities: 1) building homes; 2) maintaining high quality housing stock; and 3) delivering a new standard in resident safety. Additional financial flexibilities could allow the necessary investment to be made to ensure the highest standards of fire safety while continuing to meet the ambitious targets for increasing the overall supply of housing.
- 5.6 Whilst the council is actively pursuing ways to mitigate the costs of additional fire safety works – including issues of legal liability and speaking to the government to explore opportunities for financial aid, for prudence we must financially plan on the basis that additional funds may not become available and that the council will need to resource the significant costs. The latest indicative estimates for additional fire safety work across the borough's housing stock totals £80m. This includes the removal and replacement of cladding at Chalcots and the delivery of the new fire safety standard across the council housing stock. As a last resort, the options to fund the safety works could include one or a combination of the following: increased borrowing, re-prioritising the current Better Homes programme, or generating receipts from disposals.
- 5.7 There is a review of building regulations underway, led by Dame Judith Hackitt, and an interim report was published in December, making a series of recommendations. This included simplifying guidance, greater clarification of roles and responsibilities, an increased scope for residents to raise concerns, and formal accreditation systems for those involved in the fire prevention aspects of the design, construction, inspection and maintenance of high-rise buildings. The council will look closely at the outcomes of the final report and if any resulting changes in regulations would lead to additional resource requirements for the capital programme.

Risks within the Capital Strategy

- 5.8 The council's current capital programme stands at £1.3bn. Only 2% of the expenditure is set to be funded from government grant, with the programme heavily reliant on the generation of future capital 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, where the council acts as developer and where we are delivering an ambitious scale of social and intermediate housing and community assets, funded largely from the construction and sale of private units. The risks have been exacerbated by the unplanned costs incurred at Chalcots outlined above as these are likely to lead to a further draw on HRA capital resources, at least in the short-term, and make the headroom on available HRA borrowing capacity significantly lower.
- 5.9 The risks may be summarised as follows:

- Challenges in the construction industry – high demand, particularly in London, has contributed to tender returns on a number of projects being in excess of budget. The weakening of sterling and risks associated with Brexit has also increased import costs. Rising costs have meant that we cannot continue with the Tybalds scheme as originally envisaged and are working on alternatives, and that while we have committed to phases one of Abbey Road and Central Somerstown, current viability assessments mean that we are not able to commit to further phases at this point. While we will look to utilise as much of the development work to date on revised schemes, some abortive costs are inevitable in a programme of this size.
- Project delays – contractors have struggled to sufficiently resource some schemes, leading to delays and extra costs in client side fees and revenue financing. Where appropriate, the council will seek to claim compensation on these delays through Liquidated Ascertained Damages (LADs), which are weekly charges to the contractor, reasonable and representative of the cost we would incur to provide the service from elsewhere if the building is not delivered within the programme agreed.
- Reliance on receipts – the programme is primarily funded from receipts and is therefore highly sensitive to fluctuations in land and private residential values. Sales estimates, particularly relating to residential property, appear to be cooling, and this makes it necessary to explore difficult mitigation options including changing the planned tenure mix on future schemes, further sale of land and property assets or considering the level of community assets schemes are able to supply. Officers are currently modelling whether the receipts estimates in the programme are realistic given the current economic climate and these may need to be revised downwards on some schemes as part of the capital review in spring. The effect of lowering receipts on schemes delivering in the next few years is to make expansion of the programme more challenging.
- HRA debt cap – the government imposes limits on how much the council can borrow, which limits our capacity to fund further investment. Delays to receipts and increased costs increase pressure on the debt cap and revenue financing costs in the HRA.
- If the Higher Value Void Levy is implemented this will be a further drain on HRA resources, though the impact and timing remains uncertain.

5.10 The council manages these risks by monitoring receipts estimates regularly; by operating a comprehensive governance review process; and by managing the staging of projects so that a limited number are in delivery at any one time. In the current programme, approximately 61% of budgeted CIP expenditure has either been incurred or relates to schemes in contract. Therefore 39% is as yet uncommitted (pre-contract), meaning there is more flexibility to review the scope, contents and delivery profile to achieve appropriate levels of affordability and mitigate risks.

- 5.11 As set out in [paragraph 5.5](#), we are also in discussion with the government about accessing support that would both mitigate the financial consequences of the remedial works to Chalcots and help enable us to ensure we can continue to deliver the full ambitions of the CIP programme, including both the latter stages of the current programme and the pipeline schemes such as those outlined in the December Cabinet paper [Community Investment Programme \(CIP\) – update on delivery strategy of future projects](#).

Risks in Adult Social Care

- 5.12 Adult Social Care continues to operate in a challenging financial environment. As well as the usual risks associated with the delivery of significant savings programmes the service faces a number of specific risks. The majority of direct care provided via the council is delivered by external providers who are facing significant pay related cost pressures. In particular, the impact of recent legal judgements on “sleep in” payments on supported living providers and the legislatively required increases in employer’s pension contributions together with the financial impact of the council’s commitment to the London Living Wage (which increased by 3.4% in 2017/18 and 4.6% in 2018/19), and the Ethical Care Charter for homecare workers will have a significant impact on social care costs as approximately 80% of externally purchased care is pay related.
- 5.13 Increasing financial pressures in the NHS, which is being addressed locally through the North Central London Sustainability and Transformation Plan have the potential to cause significant costs in the social care sector. Changes to hospital discharge pathways and other changes in local NHS provision is an ongoing risk to the financial sustainability of social care.
- 5.14 Adult Social Care is also facing demographic pressures from increasing numbers of older adults with multiple long term conditions. Learning disability services are also experiencing significant demographic pressures from a combination of increasing numbers of young people with complex needs transitioning into the service and improvements in longevity. Whilst improvements in life expectancy for this customer group are to be welcomed, in 2017/18 alone the service experienced a net increase of 5% in the number of adults supported and an 11% increase in adults aged 65+.

Impact of Welfare Changes

- 5.15 There remains significant uncertainty around the timing and detail of the next tranche of welfare changes. When implemented, they have the potential impact on temporary accommodation costs and demand, rent collection and residents ability to pay other debts. This is evidenced through universal credit, where 78% 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 Act

- 5.16 The Homelessness Reduction Act was passed in April 2017, however the detailed secondary legislation and guidance has not yet been published. The Act 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, but until the secondary legislation is published it is not possible to accurately predict the increased financial burden on the council.
- 5.17 The government have announced that Camden will receive a total of £0.878m spread over three years, between 2017/18 and 2019/20 to help fund the new financial burdens and then nothing after 2019/20. The actual estimated additional cost to Camden is likely to be between £1m and £2m per year, depending on the detail of the new secondary legislation.

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 2018/19 budget reflects the strategic resource prioritisation decisions taken by the 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. The consultation was published on the council's website as a news item and included in an e-mail bulletin to members of Camden Business Network. We have received one response to date.
- 8.2 The response noted the need to set a balanced budget and highlighted the importance of maximising the use of our assets in helping to provide housing and support for local residents and businesses. The response emphasised the rising costs of doing business due to changes in taxation. If there are any further responses arising following the publication of this report, the Cabinet will receive a verbal update.

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 setting of the revenue budgets and proposal to increase Council tax by 4.99% for 2018/19, including 2% 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 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. 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. Members will be aware that decisions on the budget do not amount to detailed decisions on the precise delivery of services, those decisions, in any event, for most services, being by law a matter for the executive. Decision makers (usually Cabinet, Cabinet Members or Chief Officers) are aware and will be reminded of their flexibility for example, around possible budget virements and the use of reserves when they consider it appropriate to make alternative decisions, which may not accord with a particular budget line. The overall requirement to balance the budget remains however.

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

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

- [Capital Projections 2017/18 to 2026/27: February 2018](#)
- [2017/18 Financial Outturn Forecast \(Month 9 - December\)](#)
- [2018/19 Budget Book](#)
- [2018/19 Budget Code Book](#)

Appendices:

- A. The Legal Framework Governing Budget Decisions
- B. The Local Government Finance Settlement 2018/19
- C. Fees and Charges:
 - C1. Supporting Information*
 - C2. List of Fees & Charges – Cabinet to Approve*
 - C3. List of Existing Fees & Charges - Cabinet & Council to Approve*
 - C4. List of New Fees & Charges - Cabinet & Council to Approve*
- D. Levies Background
- E. 2018/19 Budget Pressures
- F. 2018/19 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 2018/19
- 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.
- 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 29th January 2018.
- 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.
- A.18 In approving the budget and the individual lines the Council is not making decisions as to the implementation, form or detail of service delivery. These are by law matters for the Executive - being the Cabinet and Cabinet Members and on occasion delegated Chief Officers.
- A.19 In making those subsequent decisions the Executive will be required to consider all relevant matters including the results of any consultation and the Council's equality duties. Further the decision maker will be aware of the fact that should they consider it appropriate, for example when being asked to make service changes to achieve a budget reduction and having taken into account all relevant facts (including but not limited to the results of any consultation and after due consideration of the Council's equalities duties) they have the option of not making the budget reductions detailed within the overall budget. They will still be required to balance the budget overall via for example finding the savings from elsewhere or using reserves and otherwise comply with the Council's rules on budget setting and management.

B LOCAL GOVERNMENT FINANCE SETTLEMENT 2018/19**Local Government Finance Settlement – Impact on Camden**

- B.1. The local government finance settlement for 2018/19 was announced on 6th February 2018. This re-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. However, due to the London-wide business rates 100% retention pilot, the settlement confirmed that for 2018/19 the council will not receive revenue support grant (RSG). Instead, the grant we were due to receive will be rolled into the business rates baseline as part of pooling arrangements.
- B.2. The 2018/19 settlement set out councils' spending capacity over the remaining four years of the multi-year settlement, known as 'core spending power'. For Camden this consists of: the settlement funding assessment (baseline retained business rates and revenue support grant); the government's estimates of council tax assuming base increases and that the council increases charges each year up to the referendum threshold; the improved better care fund grant; and estimates of new homes bonus. On the figures set out in the settlement, Camden's 'core spending power' will fall from £252.6m in 2015/16 to £244.5m in 2019/20 – a cash reduction of £8.1m (3.2%).
- B.3. 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, that councils will choose to increase their council tax in line with the revised 3% referendum limit for 2018/19 and 2019/20, and that they will raise the adult social care council tax precept by 3% in 2018/19. Should any of these factors not happen the cuts to the government's definition of spending power will increase.

Settlement Funding Assessment

- B.4. Camden's settlement funding assessment (SFA) for 2018/19 has been confirmed at £119.88m comprising of baseline funding (retained business rates), with the revenue support grant being rolled into business rates baseline funding as part of the 100% London Business Rates Retention Pilot for 2018/19. This compares to a figure of £126.55m for the 2017/18 settlement – a reduction of £6.67m (5%).
- B.5. Reductions to SFA is the main mechanism through which the government has enacted cuts in recent years. Camden is set to face cash cuts of £42.52m between 2015/16 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
	£m	£m	Annual Cut	£m	Annual Cut	£m	Annual Cut	£m	Annual Cut	Change
Revenue Support Grant	71.77*	54.81	(24)%	41.11	(25)%	0	N/A	22.32	N/A	(69)%
Business Rates Baseline	83.04	83.73	1%	85.44	2%	119.88	40%	89.96	(25)%	8%
Total	154.8	138.54	(11)%	126.55	(9)%	119.88	(5)%	112.28	(6)%	(27)%

*adjusted baseline to include funding previously outside of settlement but now 'rolled-in' for Camden, primarily Care Act Funding.

Specific Grants

- B.6. The settlement and other announcements have provided detail on several significant changes to specific grants in 2018/19 and the years beyond.
- B.7. Public health grant allocation will be reduced to £26.8m from £27.5m. This had been expected, as the government previously announced that the grant will suffer cuts of 9.6% by 2020/21.
- B.8. There appears to be no change to how the award of New Homes Bonus (NHB) will be made and, as announced at the settlement last year, NHB granted in 2018/19 will be paid on additional homes for four years, with only growth above a 0.4% deadweight rewarded. The grant element relating to 2017/18 is significantly lower than in previous year, and it is assumed this is primarily due to reduced volumes of completions of new homes.
- B.9. The final local government settlement also confirmed an additional £150m Adult Social Care (ASC) Support Grant. This one-off grant is distributed on the basis of the ASC relative need formula, and results in Camden receiving an additional £0.804m in ASC funding.
- B.10. The final settlement also announced an extra £16m for the Rural Services Grant, in addition to the £15m announced in the provisional settlement. However this does not affect London boroughs, therefore the council will not be receiving a share of this.

B.11. The allocations for Camden are shown below:

Table 1: Specific Grants

	2017/18 £m	2018/19 £m
New Homes Bonus	7.806	5.557
Lead Local Flood Authorities Grant	0.022	0.024
Housing Benefit and Council Tax Admin Grant (provisional)	2.109	1.970
Public Health	27.499	26.792
Section 31 – Business Rates - Discretionary Reliefs	0.000	0.929
Section 31 - Business Rates - 2% cap; retail discounts; small business relief	2.010	3.447
Education Services Grant	1.094	0.412
Local Reform Community Voices (estimate)	0.173	0.173
Independent Living Fund	0.837	0.810
Improved Better Care Fund	6.592	9.006
Business Rates Cost of Collection Grant	1.259	1.263
2017-18 ASC Support Grant	1.300	0.000
2018-19 ASC Support Grant	0.000	0.804
War Pension Disregard Scheme	0.012	0.012
Homelessness Reduction Act New Burdens	0.000	0.289
Housing General Fund Grant (Temporary Accommodation)	1.078	1.208
TOTAL SPECIFIC GOVERNMENT GRANTS	51.791	52.696

B.12. 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). This was moved to schools Dedicated Schools Grant (DSG) from 2017/18 but with agreement of schools forum the council is retaining this element, totalling £0.325m, to support the costs of delivering services for schools.
- The general funding rate, paid to local authorities for maintained school pupils only and paid to academies/free schools directly. This has now been completely cut following a final transitional allocation of £0.625m in 2017/18.
- Related to Education Services Grant (ESG), in 2018/19 the council will receive the final tranche of funding to support school improvement in maintained schools, expected to total around £0.087m (£0.133m in 2017/18). Though not strictly ESG, this is included in the total in the table above.

Business Rates Retention Update

B.13. There has been significant change to the business rates retention scheme for Camden due to the introduction of the London-wide 100% business rates retention scheme in 2018/19, with business rates being collected and pooled between the 32 London boroughs, the City of London and the GLA.

- B.14. Although Revenue Support Grant (RSG) will be rolled into business rates retention under the pool in 2018/19, the pool will mean that all participants will benefit so long as the business rates base in London rises overall. This is because the participants of the pool will retain the government's share of growth under the previous 50% retention system, and no levy will be paid on any extra receipts generated from growth in the rates base.
- B.15. Due to the 'no detriment guarantee', no borough will be worse off than under the current 50% retention scheme. Calculating the exact share of growth for each borough will take time as it will depend on all parties submitting their completed business rates budget returns to the lead authority (the City of London) for them to verify, calculate aggregate growth, and then inform the participants of their share. This may not be finalised until after the council's budget setting report is published.
- B.16. Due to this, and the fact that there is inherent risks in calculating the quantum of rates next year across 34 parties, Camden's 2018/19 budget only relies on the rates retainable under the 50% arrangements (the no detriment guarantee figure), with the estimated share of growth resulting from the pilot, currently estimated, as £4.684m allocated to a reserve. This will then be available for use from 2019/20 once materialised.

C1 FEES & CHARGES 2018/19 SUPPORTING INFORMATION

FEES REQUIRING CABINET APPROVAL

This report delegates authority for approving fees and charges increasing up to 5% to the relevant Executive Director in consultation with Portfolio holders. New fees and charges or exceptions where increases are above 5% on the previous year's maximum level are detailed for Cabinet approval.

Supporting information is provided below to explain the exception proposals and the reasonableness of the fee or charge.

A summary table of new fees and fee increases over 5% that require Cabinet approval can be found in Appendix C2.

Camden undertook a review of fees and charges and income streams throughout 2017 in line with the Camden Plan outcome aiming to maximise income. A number of the proposals below were considered and agreed by that project board.

C1.1. Legal Services (Ref 1-11)

Increases above 5%

The fees proposed to be increased are for **commercial leases/rents** only and lease grants for the voluntary/charity sector are not proposed to increase. Commercial leases/ rents have not been increased for a number of years and benchmarking across various London boroughs identified that Camden's fees were significantly lower than comparable authorities. The proposed increase balances the needs between fee generation, addressing financial pressures and the impacts on tenants of commercial premises. The proposals are detailed in Appendix C2.

C1.2. Parking (Ref 12-15; 27-30)

New fees and charges, and increases over 5%

Paid for parking is a short stay parking facility aimed at providing access and servicing for businesses, community and leisure premises. There have been very few adjustments to paid for parking tariffs in the past due to the costs of updating the previous pay and display machines. With further increases in employment and population expected, demand for parking is likely to increase and consequently there will be a continued need to manage the competing demands for kerb space. In addition to this, there is no incentive in the current structure to encourage a shift away from diesel vehicles. As such, a review of paid for parking charges is necessary to ensure that this demand is restrained by encouraging those with short term parking needs to consider options other than car use to carry out their journeys. Benchmarking shows that Camden's paid for parking charges are generally lower than all neighbouring boroughs except Westminster; this leaves the borough at a risk of displacement parking from neighbouring boroughs. To address these issues the service is proposing to increase paid for parking charges as set out in Appendix C2 and introduce a

tariff for diesel vehicles. The increases in the standard tariff charges being proposed have been calculated based on the average charge by neighbouring boroughs. In addition each tariff carries a 21.5% surcharge for diesel vehicles which is consistent with the diesel surcharge across other parking products. The proposals are considered to be significant so a single member decision report *PAID FOR PARKING TARIFF REVIEW (SC/2017/41)* was approved on 4th December 2017 before submitting the proposal to Cabinet.

C1.3. Regulatory Services (Ref 20-23)

Increases above 5%

A review of **Pest Control** fees identified scope to increase some fees whilst remaining competitive; as a result the service are proposing to increase some of these fees in order to help reduce their overall budget pressure. The pest control fees proposed to increase are only for private households which could choose to use another private supplier and does not affect estates, which are managed internally. These are detailed in Appendix C2.

C1.4. Arts and Tourism (Ref 31)

New Fees and Charges

The **Film Service** is proposing to introduce a **new daily admin fee** of £15 per parking bay suspension to cover the increased level of operational resource required for facilitating parking requests. Parking applications for filming are often more complex and the Film Service currently spend significant time considering, planning and processing parking applications to ensure an appropriate parking plan is implemented. We do not currently charge a fee for this and film companies should be expected pay for receiving this extra level of service. This strategy would mean that the larger productions would pay significantly more, commensurate to the size and complexity of their requirements.

The per bay charge is also being considered due to the fact that requests for multiple bays from larger productions have a higher impact on the local area and require a larger amount of planning and consultation to facilitate. For example, a request for 1 bay suspension would incur a £15 admin fee and a request for 10 bays would incur a £150 admin fee.

Most boroughs charge a standard per bay suspension fee, plus a one-off fixed bagging/signage admin fee per application. We are not aware of any other boroughs that implement an incremental per bay admin fee as is being proposed here. It is important to strike a balance between maximising potential income while retaining a film friendly image that attracts high profile productions to the borough. If Camden raises fees too highly it may dissuade productions from filming in the borough (as has happened in other boroughs), resulting in potential loss of current income levels. As this is a new charge, we feel that £15 represents a good starting point to gauge industry reaction, and if well received and successful then the charge could be raised in subsequent years.

If this new charge is introduced, film companies will still be required to pay the council's standard suspension fee and fixed baggage/signage fee. These fees are retained in full by Camden's parking department. The new fee would not need to be ring-fenced to the Parking

Account because it is charged for FilmFixer's service costs (who run the film service on Camden's behalf) relating to the extra work required for facilitating film crew activity.

Table C1a – Breakdown of total fee for a parking bay suspension:

Standard per bay suspension fee	£37.79
Fixed bagging/signage fee	£63.13
Per bay suspension admin fee	£15.00
Total fee	£115.92

In the financial year 2016/17 a total of 5,905 parking spaces were suspended for filming. Based on this demand the new admin fee would raise an extra £88,575 per year. This would cover a large proportion of the core operating costs for the Film Service, meaning that ultimately the council would retain a larger annual surplus value from location filming fees.

Another potential outcome could be that raising the admin fee on a per-space basis would encourage film companies to suspend fewer spaces – reducing the impact on local neighbourhoods.

C1.5. Cemeteries (Ref 16-19; 32-49)

New fees and charges, and increases over 5%

ICCS (Islington and Camden Cemetery service) operates within an area of choice and therefore fees need to be set at a level which are affordable to residents and must finance the costs of the service whilst retaining competitiveness. The majority of fees are not being increased for 2018/19 and will remain at 2017/18 levels. The fee for **private burial weekday extended service time** in chapel (extra half hour) is proposed to increase from £65 to £110 for residents and non-residents to bring this fee in line with the same fee for the crematorium chapel of £110. The **memorial licence fee for additional memorial work** is proposed to increase from £70 to £75 to reflect the market whilst remaining competitive. This is based on benchmarking and is comparable to other cemeteries. A number of **new audio-visual fees for webcasting and tributes** are proposed to be introduced due to finding a new supplier.

C1.6 Engineering (Ref 24-26)

New fees and charges

A review of income identified scope to introduce a new tiered structure for temporary traffic order s14 fees. This proposal is recommended by the income review project and is based on legal advice, ensuring fee income is in line with CIPFA cost recovery guidance and will help mitigate existing income pressures within the service.

FEES REQUIRING FULL COUNCIL APPROVAL

All licencing fees and charges levels, regardless of any movements compared to the previous year require Full Council approval on an annual basis. These are detailed in Appendices C3 and C4.

Licence fees fall broadly into two categories. Those set by statute which the Council has no power to amend and those where the relevant statute gives Councils the power to set their fees in line with cost recovery, a cap may be set by statute in some cases.

C1.7 Contact Camden (Ref 405-408)

Increases above 5%

The service identified that licence fees for **tables and chairs on public highways** have not been reviewed for a number of years, and propose to increase these fees following a benchmarking exercise.

Similarly, the proposed increase in fees for **naming new streets** and **street naming and numbering** of 1,200 units or above represents the average fee charged from benchmarking analysis of 11 other London authorities.

The fees are set out in Appendix C3.

C1.8 Street Trading (Ref 62-147)

Existing 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 in accordance with this guideline and 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 2018/19 as no increase is being proposed.

C1.9 Regulatory Services (Ref 148-402; 409-417)

Existing Fees

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.

Increases above 5%

Following a review of their income the service is proposing to raise the fees for massage and special treatment licences and health and safety animal licences. The proposed increase ensures Camden remains competitive compared to the market. The proposed fee increases above 5% are detailed in Appendix C3.

New Fees

Following the Supreme Court ruling in respect of the *Hemmings v Westminster City Council* case, the service is required to disaggregate fees in relation to recovery of costs associated with the administration and processing required in issuing licences from running costs and enforcement activity of the regime from 1st April 2018. The service began the process of disaggregating the Sex Entertainment Venues (SEV) fees in 2017/18, and it is proposed the majority of these fees will not change in 2018/19. The service is completing the exercise by proposing to disaggregate Sex Shop fees for 2018/19. Table C1b below provides a comparison between the current Sex Shop charges and the new disaggregated charge. These fees are detailed in Appendix C4.

The anticipated fees for both Sex Shops and SEVs in 2018/19 were approved by Cabinet in the *Review of the Medium Term Financial Strategy report* in December 2017. Further work to review the cost base has been completed since the December Cabinet report resulting in the majority of SEV and Sex Shops fees remaining at 2017/18 levels. These fees require full Council approval in accordance with The Local Government (Miscellaneous Provisions) Act 1982, section 2 and Schedule 3.

Table C1b – Comparison of fees for sex shops in 2017/18 and 2018/19

	2017/18 £	2018/19 Combined £	2018/19 Separated £
Sex shops - new application fee	11,276	11,276	7,370
Sex shops - renewal application fee	11,266	11,266	9,720
Sex shops - variation application fee	3,091	3,091	3,091
Sex shops - renewal and variation application fee	10,665	10,665	9,119
Sex shops - transfer application fee	1,546	480	480
Sex shops - replacement licence application fee	11	23	23
Sex shops - Change details application fee	21	27	27
Sex Shops - Part 2 enforcement fee (new application)			3,906
Sex Shops - Part 2 enforcement fee (variation and transfer)			1,545

C1.10 Private Sector Housing (Ref 50-61)

Increases above 5%

The service is proposing to increase Housing Multiple Occupancy 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.

C1.11 Engineering (Ref 403-404)

New fees and charges, and increases over 5%

A review of income and benchmarking exercise identified scope to increase skip licence and building licence extension fees. The skip licence is required to place a skip on the road for up to two weeks. A building licence is required to place scaffolding or hoarding outside a building, this is for up to six months. A building licence extension can be requested for two months at a time thereafter. These proposals are based on legal advice, ensuring fee income is in line with CIPFA cost recovery guidance and will help mitigate existing income pressures within the service. It is recommended that the fee increases and new fees detailed in Appendix C2 are introduced from April 2018.

C2. FEES AND CHARGES – CABINET TO APPROVE

Fees & Charges increase over 5% 2018/19

All proposed increases are from the 1st April 2018.

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% increase	£ increase	Legislation
1	Legal	Commercial - Lease Grant (inc Rent deposit deed) - Rent Below £7,000	2,639.00	161.31	1,629.10	s111 of Local Government Act 1972
2	Legal	Commercial - Lease Grant (inc Rent deposit deed) - Rent £7,000 to £10,000	2,639.00	109.05	1,376.62	s111 of Local Government Act 1972
3	Legal	Commercial - Lease Grant (inc Rent deposit deed) - Rent £10,000 to £20,000 (plus 1% rent)	2,639.00	109.05	1,376.62	s111 of Local Government Act 1972
4	Legal	Commercial - Lease Grant (inc Rent deposit deed) - Rent £20,000 to £40,000 (plus 1.5% rent)	2,639.00	109.05	1,376.62	s111 of Local Government Act 1972
5	Legal	Commercial - Licence to Alter (Premises)	1,446.38	74.35	616.82	s111 of Local Government Act 1972
6	Legal	Commercial - Licence to Assign Leases - including those with permission for change of use (plus £350 for Rent Deposit Deed if applicable)	1,065.75	40.71	308.32	s111 of Local Government Act 1972
7	Legal	Commercial - Licence to Sublet (Premises)	1,446.38	90.96	688.95	s111 of Local Government Act 1972
8	Legal	Commercial - Licence to Occupy (Premises)	862.75	19.60	141.39	s111 of Local Government Act 1972
9	Legal	Commercial - Licence Access & Works (Premises)	862.75	19.60	141.39	s111 of Local Government Act 1972
10	Legal	Commercial - Removal/Discharge of Charge or Mortgage	355.25	11.50	36.65	s111 of Local Government Act 1972
11	Legal	Commercial - Sundry transactions e.g. Deeds of Surrender, Release, Variation Easements, Rectification	1,446.38	98.85	719.02	s111 of Local Government Act 1972
12	Parking	Paid for Parking Charges - Non Diesel Vehicle - Per Hour (Band #1)	2.00	48.15	0.65	Traffic Management Act 2004
13	Parking	Paid for Parking Charges - Non Diesel Vehicle - Per Hour (Band #2)	2.55	41.67	0.75	Traffic Management Act 2004
14	Parking	Paid for Parking Charges - Non Diesel Vehicle - Per Hour (Band #3)	3.45	25.45	0.70	Traffic Management Act 2004
15	Parking	Paid for Parking Charges - Non Diesel Vehicle - Per Hour (Band #4)	5.55	19.35	0.90	Traffic Management Act 2004

FEES AND CHARGES – CABINET TO APPROVE

APPENDIX C2

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% increase	£ increase	Legislation
16	Sustainability and Green Space	Cemeteries (burials) Resident - Weekday extended service time in chapel (extra half hour)	110.00	69.23	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
17	Sustainability and Green Space	Cemeteries (burials) Non-Resident - Weekday extended service time in chapel (extra half hour)	110.00	69.23	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
18	Sustainability and Green Space	Cemeteries (cremation) - Resident - Additional Memorial Work	75.00	7.14	5.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
19	Sustainability and Green Space	Cemeteries (cremation) - Non Resident - Additional Memorial Work	75.00	7.14	5.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
20	Regulatory Services	Pest Control – Domestic Premises - Rats - up to 2 revisits	127.89	6.37	7.66	Prevention of Damage by Pests Act 1949
21	Regulatory Services	Pest Control – Domestic Premises - Cockroaches - 1 revisits, if appropriate	138.94	42.36	41.34	Prevention of Damage by Pests Act 1949
22	Regulatory Services	Pest Control – Domestic Premises - Bed Bugs - one bedroom + lounge	204.02	7.68	14.55	Prevention of Damage by Pests Act 1949
23	Regulatory Services	Pest Control – Domestic Premises - Other domestic pests	131.95	61.84	50.42	Prevention of Damage by Pests Act 1949

New Proposed Fees and Charges

All proposed fees and charges are from the 1st April 2018.

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	Legislation
24	Engineering	Temporary Traffic Order S14(1) Minor (less than 1 week)	2,213.15	Road Traffic Regulation Act 1984
25	Engineering	Temporary Traffic Order S14(1) Standard (1 week to - 6 months)	2,500.00	Road Traffic Regulation Act 1984
26	Engineering	Temporary Traffic Order S14(1) Major (6-18 months)	4,500.00	Road Traffic Regulation Act 1984
27	Parking	Paid for Parking Charges - Diesel Vehicle - Per Hour (Band #1)	2.40	Traffic Management Act 2004
28	Parking	Paid for Parking Charges - Diesel Vehicle - Per Hour (Band #2)	3.05	Traffic Management Act 2004
29	Parking	Paid for Parking Charges - Diesel Vehicle - Per Hour (Band #3)	4.15	Traffic Management Act 2004
30	Parking	Paid for Parking Charges - Diesel Vehicle - Per Hour (Band #4)	6.70	Traffic Management Act 2004
31	Arts and Tourism	Film Parking Suspension Admin Charge - per individual parking bay, daily charge - All Crews	15.00	Local Government Act 2003 (section 93)
32	Sustainability and Green Space	Cemeteries (cremation) Resident - Live Webcast	30.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
33	Sustainability and Green Space	Cemeteries (cremation) Resident - Live Webcast & Re-Watch again within 28 days	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
34	Sustainability and Green Space	Cemeteries (cremation) Resident - Webcast DVD/BluRay	50.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
35	Sustainability and Green Space	Cemeteries (cremation) Resident - Webcast CD	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
36	Sustainability and Green Space	Cemeteries (cremation) Resident - Webcast Additional DVD/BluRay (each)	35.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
37	Sustainability and Green Space	Cemeteries (cremation) Resident - Single Photo (continuously displayed throughout service)	12.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
38	Sustainability and Green Space	Cemeteries (cremation) Resident - Simple slideshow (Max 25 photos-played once during service)	38.00	Local Authorities' Cemeteries Order 1977 Section 147(3)

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	Legislation
39	Sustainability and Green Space	Cemeteries (cremation) Resident - Professional Tribute (Max 25 photos-Set to a music track of choice-Played once during service)	70.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
40	Sustainability and Green Space	Cemeteries (cremation) Resident - Family supplied tribute	12.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
41	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Live Webcast	30.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
42	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Live Webcast & Re-Watch again within 28 days	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
43	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Webcast DVD/BluRay	50.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
44	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Webcast CD	45.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
45	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Webcast Additional DVD/BluRay (each)	35.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
46	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Single Photo (continuously displayed throughout service)	12.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
47	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Simple slideshow (Max 25 photos-played once during service)	38.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
48	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Professional Tribute (Max 25 photos-Set to a music track of choice-Played once during service)	70.00	Local Authorities' Cemeteries Order 1977 Section 147(3)
49	Sustainability and Green Space	Cemeteries (cremation) Non Resident - Family supplied tribute	12.00	Local Authorities' Cemeteries Order 1977 Section 147(3)

C3. EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

All proposed fees are effective from the 1st April 2018

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
50	Private Sector Housing	Service of Statutory Notice, under section 49 of Housing Act, 2004	55.47	1.50	0.82	Housing Act 2004
51	Private Sector Housing	The Redress Scheme for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc. (England) Order 2014.	5,000.00	0.00	0.00	Housing Act 2004
52	Private Sector Housing	Fixed Penalty Notice / Penalty Charge Notice Legislation: Landlord failure to comply with 6(1) of the Smoke and Carbon Monoxide Alarm Regulations 2015	5,000.00	0.00	0.00	FPN/PCN Legislation: Landlord failure to comply with 6(1) of the Smoke and Carbon Monoxide Alarm Regulations 2015
53	Private Sector Housing	Additional Housing Multiple Occupancy Licence-Building Fee	545.00	10.10	50.00	Housing Act 2004
54	Private Sector Housing	Mandatory Housing Management Occupancy Licence - Building Fee	545.00	10.10	50.00	Housing Act 2004
55	Private Sector Housing	Additional Housing Management Occupancy Licence - Unit Fee	54.50	10.10	5.00	Housing Act 2004
56	Private Sector Housing	Mandatory Housing Management Occupancy Licence - Unit Fee	54.50	10.10	5.00	Housing Act 2004
57	Private Sector Housing	Additional Housing Management Occupancy Licence -Student Accommodation - House/Flat Fee	545.00	10.10	50.00	Housing Act 2004
58	Private Sector Housing	Additional Housing Management Occupancy Licence -Student Accommodation - Unit/Bedspace Fee	6.00	9.09	0.50	Housing Act 2004
59	Private Sector Housing	Mandatory Housing Management Occupancy Licence -Student Accommodation - Unit/Bedspace Fee	545.00	10.10	50.00	Housing Act 2004

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
60	Private Sector Housing	Mandatory Housing Management Occupancy Licence -Student Accommodation - Unit/Bedspace Fee	6.00	9.09	0.50	Housing Act 2004
61	Private Sector Housing	Financial penalty as alternative to prosecution under Housing Act 2004.	30,000.00	0.00	0.00	Housing Act 2004
62	Environment Service	Street Trading - Casual Licence Ticket Book - Neighbour Pitch 5 Days Trading	68.01	0.00	0.00	London Local Authorities Act 1990
63	Environment Service	Return of Seized goods and or Receptacle £250	253.75	0.00	0.00	London Local Authorities Act 1990
64	Environment Service	Miscellaneous Pitch Licence Fee - News Vendor - Annual	4,139.98	0.00	0.00	London Local Authorities Act 1990
65	Environment Service	Miscellaneous Pitch Licence Fee - News Vendor - Monthly	345.00	0.00	0.00	London Local Authorities Act 1990
66	Environment Service	Miscellaneous Pitch Licence Fee - Annual	6,575.88	0.00	0.00	London Local Authorities Act 1990
67	Environment Service	Miscellaneous Pitch Licence Fee - Monthly	547.99	0.00	0.00	London Local Authorities Act 1990
68	Environment Service	Miscellaneous Pitch Licence Fee -Tottenham Crt Rd - Dominion - Annual	11,008.59	0.00	0.00	London Local Authorities Act 1990
69	Environment Service	Miscellaneous Pitch Licence Fee -Tottenham Crt Rd - Dominion - Monthly	917.38	0.00	0.00	London Local Authorities Act 1990
70	Environment Service	Street Trading - Miscellaneous Sites - Casual Licence Registration Fee	60.39	0.00	0.00	London Local Authorities Act 1990
71	Environment Service	Street Trading –Permanent Licence Variation Fee (Quarterly)	60.39	0.00	0.00	London Local Authorities Act 1990
72	Environment Service	Street Trading – Arrears of Licence fees – Administration Late Payment Fee	30.75	0.00	0.00	London Local Authorities Act 1990
73	Environment Service	Street Trading - Licence Panel Referral Fee	60.39	0.00	0.00	London Local Authorities Act 1990
74	Environment Service	Fixed Penalty Notice - S1- Contravention of condition of street trading licence or temporary licence	100.00	0.00	0.00	London Local Authorities Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
75	Environment Service	Fixed Penalty Notice - S2- Making false statement in connection with application for street trading licence or temporary licence	125.00	0.00	0.00	London Local Authorities Act 1990
76	Environment Service	Fixed Penalty Notice - S3 - Resisting or obstructing authorised officer	250.00	150.00	150.00	London Local Authorities Act 1990
77	Environment Service	Fixed Penalty Notice - S4 - Failure to produce street trading licence on demand	100.00	0.00	0.00	London Local Authorities Act 1990
78	Environment Service	Fixed Penalty Notice - S5 - Unlicensed street trading	150.00	0.00	0.00	London Local Authorities Act 1990
79	Environment Service	Scrap Metal Dealer Act 2013: Site Licence - License	532.88	0.00	0.00	Scrap Metal Dealer Act 2013
80	Environment Service	Scrap Metal Dealer Act 2013: Site Licence-Variation	319.73	0.00	0.00	Scrap Metal Dealer Act 2013
81	Environment Service	Scrap Metal Dealer Act 2013: Site Licence-Duplicate	5.33	0.00	0.00	Scrap Metal Dealer Act 2013
82	Environment Service	Scrap Metal Dealer Act 2013: Collector's Licence-License	426.30	0.00	0.00	Scrap Metal Dealer Act 2013
83	Environment Service	Scrap Metal Dealer Act 2013: Collector's Licence-Variation	319.73	0.00	0.00	Scrap Metal Dealer Act 2013
84	Environment Service	Scrap Metal Dealer Act 2013: Collector's Licence-Duplicate	5.33	0.00	0.00	Scrap Metal Dealer Act 2013
85	Environment Service	Street Trading - Casual Licence Ticket Book - Mon to Sat - Non Food (sold in books of 5)	115.00	0.00	0.00	London Local Authorities Act 1990
86	Environment Service	Street Trading - Casual Licence Ticket Book - Sun - Non Food (sold in books of 5)	185.00	0.00	0.00	London Local Authorities Act 1990
87	Environment Service	Street Trading - Casual Licence Ticket Book - Charlton Street (sold in books of 5)	100.00	0.00	0.00	London Local Authorities Act 1990
88	Environment Service	Street Trading Casual - Forecourt Licence Fee - Weekly	25.00	0.00	0.00	London Local Authorities Act 1990
89	Environment Service	6 month application fee for public footway licence	31.00	0.00	0.00	London Local Authorities Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
90	Environment Service	Additional Waste Fee if outside of expected volume	actual cost invoiced	0.00	0.00	London Local Authorities Act 1990
91	Environment Service	Annual licence application fee - Permanent	60.39	0.00	0.00	London Local Authorities Act 1990
92	Environment Service	Annual licence renewal fee - Permanent	60.39	0.00	0.00	London Local Authorities Act 1990
93	Environment Service	Canopy purchase price	900.00	0.00	0.00	London Local Authorities Act 1990
94	Environment Service	Designation Fee (non-refundable)	1,000.00	0.00	0.00	London Local Authorities Act 1990
95	Environment Service	Electric Cable fee (each cable)	30.00	0.00	0.00	London Local Authorities Act 1990
96	Environment Service	Event Fee (commercial Promotion)	50.00	0.00	0.00	London Local Authorities Act 1990
97	Environment Service	Event Fee application (Private Operator)	200.00	0.00	0.00	London Local Authorities Act 1990
98	Environment Service	Fee for the provision/installation of services (water, electricity) actual cost plus management fee to be recharged	as invoiced	0.00	0.00	London Local Authorities Act 1990
99	Environment Service	Hot food additional cleansing fee (when appropriate)	to be invoiced directly to trader of actual cost	0.00	0.00	London Local Authorities Act 1990
100	Environment Service	PAT Testing fee (per annum)	30.00	0.00	0.00	London Local Authorities Act 1990
101	Environment Service	Private Land and shop front application fee	100.00	0.00	0.00	London Local Authorities Act 1990
102	Environment Service	Private land and shop front renewal fee	60.39	0.00	0.00	London Local Authorities Act 1990
103	Environment Service	Quarterly Licence variation fee	60.39	0.00	0.00	London Local Authorities Act 1990
104	Environment Service	Refunds, copy documentation, licence deposit and reclaim fee	25.00	0.00	0.00	London Local Authorities Act 1990
105	Environment Service	Registered assistant application fee each assistant	20.00	0.00	0.00	London Local Authorities Act 1990
106	Environment Service	Registered assistant Renewal Fee each assistant	20.00	0.00	0.00	London Local Authorities Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
107	Environment Service	Replacement pitch cards, Licence Card, ID card and Fob Key	50.00	0.00	0.00	London Local Authorities Act 1990
108	Environment Service	Generator Hire for events (other organisations) 76 decibels - Weekly	150.00	0.00	0.00	London Local Authorities Act 1990
109	Environment Service	Isolated pitch trading fee - Category A - Daily Charge	25.00	0.00	0.00	London Local Authorities Act 1990
110	Environment Service	Isolated pitch trading fee - Category B - Daily Charge	45.00	0.00	0.00	London Local Authorities Act 1990
111	Environment Service	Isolated pitch trading fee - Category C - Daily Charge	65.00	0.00	0.00	London Local Authorities Act 1990
112	Environment Service	Storage of seized goods/receptacles - hot dogs/nutcarts and all other goods - Daily Charge	75.00	0.00	0.00	London Local Authorities Act 1990
113	Environment Service	Storage of seized goods/receptacles - Ice cream van storage - Daily Charge	150.00	0.00	0.00	London Local Authorities Act 1990
114	Environment Service	Use of Area for food consumption - per First Pitch - Daily Charge	10.00	0.00	0.00	London Local Authorities Act 1990
115	Environment Service	Use of Area for food consumption per - Additional Pitch - Daily Charge	5.00	0.00	0.00	London Local Authorities Act 1990
116	Environment Service	Delivery charge for Generator or canopy/gazebo - Each Way	25.00	0.00	0.00	London Local Authorities Act 1990
117	Environment Service	Private Land daily trading fee each trader- Daily Charge	5.00	0.00	0.00	London Local Authorities Act 1990
118	Environment Service	Use of council Equipment (Canopies etc.) - Daily Charge	5.00	0.00	0.00	London Local Authorities Act 1990
119	Environment Service	Set up and storage of canopies - Daily Charge	15.00	0.00	0.00	London Local Authorities Act 1990
120	Environment Service	Electricity Charge Fee - Daily Charge	£3 per day or as invoiced	0.00	0.00	London Local Authorities Act 1990
121	Environment Service	Regeneration Temporary Licence - Daily Charge	10.00	0.00	0.00	London Local Authorities Act 1990
122	Environment Service	Regeneration Neighbouring Pitch Fee - Daily Charge	6.00	0.00	0.00	London Local Authorities Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
123	Environment Service	Hot Food Temporary Licence & pre allocated - Daily Charge	27.00	0.00	0.00	London Local Authorities Act 1990
124	Environment Service	Temporary Licence pre allocated - Daily Charge	20.00	0.00	0.00	London Local Authorities Act 1990
125	Environment Service	Use of public footway or space display of goods (all new as temp) - Per Square Meter - Daily Charge	2.00	0.00	0.00	London Local Authorities Act 1990
126	Environment Service	Stall/Gazebo hire for events (Organisations) Per Stall - Daily Charge	25.00	0.00	0.00	London Local Authorities Act 1990
127	Environment Service	Casual farmers / international, themed market, licence trading fee variable market, PER TRADER - Daily Charge	10.00	0.00	0.00	London Local Authorities Act 1990
128	Environment Service	Generator Hire for events (other organisations) 76 decibels - First Day - Daily Charge	50.00	0.00	0.00	London Local Authorities Act 1990
129	Environment Service	Generator Hire for events (other organisations) 76 decibels - Subsequent Days - Daily Charge	30.00	0.00	0.00	London Local Authorities Act 1990
130	Environment Service	Market Licence Fees - Birchington Road - Daily Charge	13.09	0.00	0.00	London Local Authorities Act 1990
131	Environment Service	Market Licence Fee - Chalton St other (Wed to Fri) - Daily Charge	13.09	0.00	0.00	London Local Authorities Act 1990
132	Environment Service	Market Licence Fee - Chalton St Hot Food (Wed to Fri) - Daily Charge	25.00	0.00	0.00	London Local Authorities Act 1990
133	Environment Service	Market Licence Fee - Earlham Street other (Mon to Sat) - Daily Charge	15.71	0.00	0.00	London Local Authorities Act 1990
134	Environment Service	Market Licence Fee - Inverness Street other (Sunday) one day - Daily Charge	36.60	0.00	0.00	London Local Authorities Act 1990
135	Environment Service	Market Licence Fee - Hot Food (Sunday) one day - Daily Charge	51.53	0.00	0.00	London Local Authorities Act 1990
136	Environment Service	Market Licence Fee - Plender Street Mon to Sat - Daily Charge	13.09	0.00	0.00	London Local Authorities Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
137	Environment Service	Market Licence Fee - Eton Avenue Hot Food (Tues to Sat) per day - Daily Charge (Farmers Market)	15.00	0.00	0.00	London Local Authorities Act 1990
138	Environment Service	Market Licence Fee - Eton Avenue other (Tues to Sat) per day - Daily Charge	15.00	0.00	0.00	London Local Authorities Act 1990
139	Environment Service	Market Licence Fee - Eton Avenue other (Tues to Sat) per day - Daily Charge (Farmers Market)	10.00	0.00	0.00	London Local Authorities Act 1990
140	Environment Service	Miscellaneous Pitch Licence Fee -Band 1- Annual	4,139.98	0.00	0.00	London Local Authorities Act 1990
141	Environment Service	Miscellaneous Pitch Licence Fee -Band 2- Annual	4,139.98	0.00	0.00	London Local Authorities Act 1990
142	Environment Service	Miscellaneous Pitch Licence Fee -Band 3- Annual	6,575.88	0.00	0.00	London Local Authorities Act 1990
143	Environment Service	Miscellaneous Pitch Licence Fee -Band 4- Annual	6,575.88	0.00	0.00	London Local Authorities Act 1990
144	Environment Service	Miscellaneous Pitch Licence Fee -Band 5 - Annual	6,575.88	0.00	0.00	London Local Authorities Act 1990
145	Environment Service	Miscellaneous Pitch Licence Fee -Queens Square - Annual	6,277.53	0.00	0.00	London Local Authorities Act 1990
146	Environment Service	Market Licence Fee - Temporary hot food trader Sunday (Inverness) - Daily Charge	45.00	0.00	0.00	London Local Authorities Act 1990
147	Environment Service	Market Licence Fee - Temporary non food Sunday (Inverness) - Daily Charge	40.00	0.00	0.00	London Local Authorities Act 1990
148	Regulatory Services	CN 6 - Noise from dwellings - Noise Act 1996, as amended by section 82 of the Clean Neighbourhoods and Environment Act 2005.	75.00	25.00	15.00	Noise Act 1996, as amended by section 82 of the Clean Neighbourhoods and Environment Act 2005.
149	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	Noise Act 1996, as amended by section 84 and Schedule 1 of the Clean Neighbourhoods and Environment Act 2005.
150	Regulatory Services	Food Safety Licensing - Food Export Certificates	66.24	1.50	0.98	Food Safety Act 1990
151	Regulatory Services	Food Safety Licensing - Food Premises Register - Full	772.79	1.50	11.42	Food Safety Act 1990

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
152	Regulatory Services	Food Safety Licensing - Food Premises Register - Category	18.77	1.51	0.28	Food Safety Act 1990
153	Regulatory Services	Food Safety Licensing - Food Premises Register - Individual	9.38	1.52	0.14	Food Safety Act 1990
154	Regulatory Services	Food Safety Licensing - Body Export Certificates - Free of Infection	27.60	1.51	0.41	Food Safety Act 1990
155	Regulatory Services	Food Safety Licensing - Body Export Certificates - Witness Sealing of Coffin Plus Certification	38.64	1.50	0.57	Food Safety Act 1990
156	Regulatory Services	Automatic or totalising weighing machines (per Hr)	90.37	1.51	1.34	Weights and Measures Act 1985 Section 11(5)
157	Regulatory Services	Equipment designed to weigh loads in motion (per Hr)	90.37	1.51	1.34	Weights and Measures Act 1985 Section 11(5)
158	Regulatory Services	Weighing/measuring equip, tested by means of statistical sampling (per Hr)	90.37	1.51	1.34	Weights and Measures Act 1985 Section 11(5)
159	Regulatory Services	Testing or other services in pursuance of community obligation other than EC initial or partial verification (per Hr)	90.37	1.51	1.34	Weights and Measures Act 1985 Section 11(5)
160	Regulatory Services	Accuracy testing or weighing measuring of goods upon request (S74 WMA '85) (per Hr)	90.37	1.51	1.34	Weights and Measures Act 1985 Section 11(5)
161	Regulatory Services	Accuracy testing or weighing goods - Not exceeding 10kg	27.18	1.49	0.40	Weights and Measures Act 1985 Section 11(5)
162	Regulatory Services	Accuracy testing or weighing goods - Exceeding 10kg but not exceeding 100kg	48.92	1.49	0.72	Weights and Measures Act 1985 Section 11(5)
163	Regulatory Services	Accuracy testing or weighing goods - Exceeding 100kg but not exceeding 250kg	57.55	1.50	0.85	Weights and Measures Act 1985 Section 11(5)
164	Regulatory Services	Accuracy testing or weighing goods - Exceeding 250kg but not exceeding 1 tonne	96.85	1.50	1.43	Weights and Measures Act 1985 Section 11(5)

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
165	Regulatory Services	Accuracy testing or weighing goods - Exceeding 1 tonne but not exceeding 10 tonnes	161.72	1.50	2.39	Weights and Measures Act 1985 Section 11(5)
166	Regulatory Services	Accuracy testing or weighing goods - Exceeding 10 tonnes but not exceeding 30 tonnes	359.67	1.50	5.32	Weights and Measures Act 1985 Section 11(5)
167	Regulatory Services	Accuracy testing or weighing goods - Exceeding 30 tonnes but not exceeding 60 tonnes	505.16	1.50	7.47	Weights and Measures Act 1985 Section 11(5)
168	Regulatory Services	Additional costs involved in testing instruments calibrated to weigh both metric & imperial (per Hr)	90.25	1.50	1.33	Weights and Measures Act 1985 Section 11(5)
169	Regulatory Services	Individual Weights (30% reduction for 50 or More weights submitted at 1 time)	9.74	1.46	0.14	Weights and Measures Act 1985 Section 11(5)
170	Regulatory Services	Container type (unsubdivided)	84.88	1.49	1.25	Weights and Measures Act 1985 Section 11(5)
171	Regulatory Services	Multigrade fuel (with price computing device) - Single outlets - Solely price adjustment	117.76	1.50	1.74	Weights and Measures Act 1985 Section 11(5)
172	Regulatory Services	Multigrade fuel (with price computing device) - Single outlets - All others	187.33	1.50	2.77	Weights and Measures Act 1985 Section 11(5)
173	Regulatory Services	Fuel - Other types - Single outlets - Solely price adjustment	92.78	1.50	1.37	Weights and Measures Act 1985 Section 11(5)
174	Regulatory Services	Fuel - Other types - Single outlets - All others	117.76	1.50	1.74	Weights and Measures Act 1985 Section 11(5)
175	Regulatory Services	Fuel - Other types - Multi outlets - 2 meters tested	225.11	1.50	3.33	Weights and Measures Act 1985 Section 11(5)
176	Regulatory Services	Fuel - Other types - Multi outlets - 3 meters tested	298.90	1.50	4.42	Weights and Measures Act 1985 Section 11(5)
177	Regulatory Services	Fuel - Other types - Multi outlets - 4 meters tested	344.17	1.50	5.09	Weights and Measures Act 1985 Section 11(5)
178	Regulatory Services	Fuel - Other types - Multi outlets - 5 meters tested	434.69	1.50	6.42	Weights and Measures Act 1985 Section 11(5)
179	Regulatory Services	Fuel - Other types - Multi outlets - 6 meters tested	492.92	1.50	7.28	Weights and Measures Act 1985 Section 11(5)
180	Regulatory Services	Fuel - Other types - Multi outlets - 7 meters tested	583.45	1.50	8.62	Weights and Measures Act 1985 Section 11(5)

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
181	Regulatory Services	Fuel - Other types - Multi outlets - 8 meters tested	658.44	1.50	9.73	Weights and Measures Act 1985 Section 11(5)
182	Regulatory Services	Additional costs involved in testing ancillary equipment which requires additional testing on site (per Hr)	90.25	1.50	1.33	Weights and Measures Act 1985 Section 11(5)
183	Regulatory Services	Other weighing or measuring equipment (not listed) (per Hr)	90.25	1.50	1.33	Weights and Measures Act 1985 Section 11(5)
184	Regulatory Services	Competitive Bidding (Lifetime licence)	414.00	1.50	6.12	Greater London Council (General Powers) Act 1984
185	Regulatory Services	Fireworks Annual Licence Fee	500.00	0.00	0.00	Fireworks registration and storage is Regulation 9(7) of the Fireworks Regulations 2004
186	Regulatory Services	Health & Safety - Dangerous Wild Animals - Premises - Annual licences	493.63	13.76	59.72	Dangerous Wild Animals Act 1976
187	Regulatory Services	Health & Safety - Dangerous Wild Animals - On Location - Annual licences	238.53	49.48	78.96	Dangerous Wild Animals Act 1976
188	Regulatory Services	Health & Safety - Dog Breeding Establishments - Annual licences	489.48	68.36	198.75	Breeding and Sale of Dogs (Welfare) Act 1999; Breeding of Dogs Act 1991
189	Regulatory Services	Health & Safety - Annual Animal Boarding Establishments licences	445.59	41.07	129.72	Animal Boarding Establishments Act 1963
190	Regulatory Services	Health & Safety - Annual Pet Shop Licence	751.10	114.75	401.35	Pet Animals Act 1951
191	Regulatory Services	Health & Safety - Annual Riding Establishment Licences	837.38	16.97	121.49	Riding Establishment Act 1964
192	Regulatory Services	Personal Licence Fee - new grant or renewal	37.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
193	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	The Licensing Act 2003 (Fees) Regulations 2005.
194	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	The Licensing Act 2003 (Fees) Regulations 2005.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
195	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	The Licensing Act 2003 (Fees) Regulations 2005.
196	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	The Licensing Act 2003 (Fees) Regulations 2005.
197	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	The Licensing Act 2003 (Fees) Regulations 2005.
198	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	The Licensing Act 2003 (Fees) Regulations 2005.
199	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	The Licensing Act 2003 (Fees) Regulations 2005.
200	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	The Licensing Act 2003 (Fees) Regulations 2005.
201	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	The Licensing Act 2003 (Fees) Regulations 2005.
202	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	The Licensing Act 2003 (Fees) Regulations 2005.
203	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	The Licensing Act 2003 (Fees) Regulations 2005.
204	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	The Licensing Act 2003 (Fees) Regulations 2005.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
205	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	The Licensing Act 2003 (Fees) Regulations 2005.
206	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	The Licensing Act 2003 (Fees) Regulations 2005.
207	Regulatory Services	Supply of copies of information contained in register	5.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
208	Regulatory Services	Supply of copies of information contained in register - per page	0.20	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
209	Regulatory Services	Application for copy of licence or summary on theft, loss etc of premises license or summary	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
210	Regulatory Services	Notification of change of name or address (holder of premises licence)	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
211	Regulatory Services	Application to vary specified individual as premises supervisor	23.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
212	Regulatory Services	Application to transfer premises licence	23.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
213	Regulatory Services	Interim authority notice	23.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
214	Regulatory Services	Application for making of a provisional statement	315.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
215	Regulatory Services	Application for copy of certificate or summary on theft, loss etc of certificate or summary	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
216	Regulatory Services	Notification of change of name or alteration of club rules	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
217	Regulatory Services	Change of relevant registered address of club	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
218	Regulatory Services	Temporary Event Notices	21.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
219	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	The Licensing Act 2003 (Fees) Regulations 2005.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
220	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	The Licensing Act 2003 (Fees) Regulations 2005.
221	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	The Licensing Act 2003 (Fees) Regulations 2005.
222	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	The Licensing Act 2003 (Fees) Regulations 2005.
223	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	The Licensing Act 2003 (Fees) Regulations 2005.
224	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	The Licensing Act 2003 (Fees) Regulations 2005.
225	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	The Licensing Act 2003 (Fees) Regulations 2005.
226	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	The Licensing Act 2003 (Fees) Regulations 2005.
227	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	The Licensing Act 2003 (Fees) Regulations 2005.
228	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	The Licensing Act 2003 (Fees) Regulations 2005.
229	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	The Licensing Act 2003 (Fees) Regulations 2005.
230	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	The Licensing Act 2003 (Fees) Regulations 2005.
231	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	The Licensing Act 2003 (Fees) Regulations 2005.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
232	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	The Licensing Act 2003 (Fees) Regulations 2005.
233	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	The Licensing Act 2003 (Fees) Regulations 2005.
234	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	The Licensing Act 2003 (Fees) Regulations 2005.
235	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	The Licensing Act 2003 (Fees) Regulations 2005.
236	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	The Licensing Act 2003 (Fees) Regulations 2005.
237	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	The Licensing Act 2003 (Fees) Regulations 2005.
238	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	The Licensing Act 2003 (Fees) Regulations 2005.
239	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	The Licensing Act 2003 (Fees) Regulations 2005.
240	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	The Licensing Act 2003 (Fees) Regulations 2005.
241	Regulatory Services	Application for copy of notice on theft, loss etc of temporary event notice	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
242	Regulatory Services	Application for copy of licence on theft, loss etc of personal license	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
243	Regulatory Services	Notification of change of name or address (personal licence)	10.50	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
244	Regulatory Services	Notice of interest in any premises	21.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
245	Regulatory Services	Minor Variation Fee	89.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
246	Regulatory Services	Application to vary a licence to include alternative conditions (display DPS for community premises)	23.00	0.00	0.00	The Licensing Act 2003 (Fees) Regulations 2005.
247	Regulatory Services	Supply of conditions	16.64	1.53	0.25	The Licensing Act 2003 (Fees) Regulations 2005.
248	Regulatory Services	Gaming Machine Notification	50.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
249	Regulatory Services	Licensed Premises Gaming Machine Permit	150.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
250	Regulatory Services	Annual Fee for Licensed Premises Gaming Machine Permit	50.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
251	Regulatory Services	Variation of Licensed Premises Gaming Machine Permit	100.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
252	Regulatory Services	Transfer of Licensed Premises Gaming Machine Permit	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
253	Regulatory Services	Betting Shops - New Application (Premises Licence)	940.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
254	Regulatory Services	Betting Shops - Variation of application	730.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
255	Regulatory Services	Betting Shops - Annual Fee	618.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
256	Regulatory Services	Betting Shops - Provisional Statement	530.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
257	Regulatory Services	Betting Shops - New Application (Premises Licence) with a provisional statement	310.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
258	Regulatory Services	Betting Shops - Transfer of licence	180.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
259	Regulatory Services	Betting Shops - Reinstatement of licence	110.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
260	Regulatory Services	Betting Shops - 1st Annual fee for licence with seasonal condition	370.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
261	Regulatory Services	Betting Shops - Seasonal condition Annual Fee	460.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
262	Regulatory Services	Betting Shops - Copy of Licence	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
263	Regulatory Services	Betting Shops - Change of circumstance	40.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
264	Regulatory Services	Converted Casino - Variation of application	860.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
265	Regulatory Services	Converted Casino - Annual Fee	660.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
266	Regulatory Services	Converted Casino - Transfer of licence	180.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
267	Regulatory Services	Converted Casino - Reinstatement of licence	120.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
268	Regulatory Services	Converted Casino - 1st Annual fee for licence with seasonal condition	400.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
269	Regulatory Services	Converted Casino - Seasonal condition Annual Fee	500.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
270	Regulatory Services	Converted Casino - Copy of Licence	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
271	Regulatory Services	Converted Casino - Change of circumstance	40.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
272	Regulatory Services	Adult Gaming Centre - New Application (Premises Licence)	520.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
273	Regulatory Services	Adult Gaming Centre - Annual Fee	570.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
274	Regulatory Services	Adult Gaming Centre - Provisional Statement	520.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
275	Regulatory Services	Adult Gaming Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
276	Regulatory Services	Adult Gaming Centre - Transfer of licence	180.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
277	Regulatory Services	Adult Gaming Centre - Reinstatement of licence	110.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
278	Regulatory Services	Adult Gaming Centre - 1st Annual fee for licence with seasonal condition	340.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
279	Regulatory Services	Adult Gaming Centre - Seasonal condition Annual Fee	430.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
280	Regulatory Services	Adult Gaming Centre - Copy of Licence	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
281	Regulatory Services	Adult Gaming Centre - Change of circumstance	50.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
282	Regulatory Services	Family Entertainment Centre - New Application (Premises Licence)	520.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
283	Regulatory Services	Family Entertainment Centre - Variation of application	440.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
284	Regulatory Services	Family Entertainment Centre - Annual Fee	600.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
285	Regulatory Services	Family Entertainment Centre - Provisional Statement	520.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
286	Regulatory Services	Family Entertainment Centre - New Application (Premises Licence) with a provisional statement	310.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
287	Regulatory Services	Family Entertainment Centre - Transfer of licence	180.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
288	Regulatory Services	Family Entertainment Centre - Reinstatement of licence	110.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
289	Regulatory Services	Family Entertainment Centre - 1st Annual fee for licence with seasonal condition	360.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
290	Regulatory Services	Family Entertainment Centre - Seasonal condition Annual Fee	450.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
291	Regulatory Services	Family Entertainment Centre - Copy of Licence	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
292	Regulatory Services	Family Entertainment Centre - Change of circumstance	40.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
293	Regulatory Services	Bingo Hall - New Application (Premises Licence)	810.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
294	Regulatory Services	Bingo Hall - Provisional Statement	550.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
295	Regulatory Services	Bingo Hall - New Application (Premises Licence) with a provisional statement	320.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
296	Regulatory Services	Bingo Hall - Transfer of licence	180.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
297	Regulatory Services	Bingo Hall - Reinstatement of licence	110.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
298	Regulatory Services	Bingo Hall - 1st Annual fee for licence with seasonal condition	390.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
299	Regulatory Services	Bingo Hall - Seasonal condition Annual Fee	490.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
300	Regulatory Services	Bingo Hall - Copy of Licence	25.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
301	Regulatory Services	Bingo Hall - Change of circumstance	40.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
302	Regulatory Services	Lotteries: Registration - New	40.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
303	Regulatory Services	Lotteries: Registration - Renewal	20.00	0.00	0.00	Gambling Act 2005 Section 212 of the Gambling Act 2015
304	Regulatory Services	Massage and Special Treatments : Cat A - New	2,270.42	1.50	33.55	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
305	Regulatory Services	Massage and Special Treatments : Cat A Renewal	2,240.26	1.50	33.11	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
306	Regulatory Services	Massage and Special Treatments : Cat B - New (Hairdressers, nailbars, tattoo, etc)	993.94	70.93	412.44	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
307	Regulatory Services	Massage and Special Treatments : Cat B - Renewal (hairdressers, nailbars, tattoo, etc)	788.66	49.24	260.22	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
308	Regulatory Services	Special Treatment Establishment licence: Ancillary Business: Transfer	395.85	711.00	347.04	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
309	Regulatory Services	Transmission of licence (in the event of the death of the licensee) for remainder of year	172.04	252.47	123.23	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
310	Regulatory Services	Change of name or address of licence holder	116.73	139.14	67.92	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
311	Regulatory Services	Variation to licence (New treatment similar to existing)	226.41	363.86	177.60	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
312	Regulatory Services	Variation to licence (New category of treatment)	195.01	31.26	46.45	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
313	Regulatory Services	Variation to licence (Hours)	49.54	1.50	0.73	Massage and Special treatments is Section 7(6) of Part II of the London Local Authorities Act 1991 (as amended)
314	Regulatory Services	Environmental Health - Copies of Documents - per 10 sheets	6.82	1.49	0.10	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
315	Regulatory Services	Environmental Health - Copies of Documents by post	15.92	1.53	0.24	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
316	Regulatory Services	Environmental Health - Copies of Documents by FAX - First sheet	15.92	1.53	0.24	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
317	Regulatory Services	Environmental Health - Copies of Documents by FAX - Additional sheets, each	1.14	1.79	0.02	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
318	Regulatory Services	Environmental Health - Search Type enquiries	11.38	1.52	0.17	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
319	Regulatory Services	Environmental Health - Compiled information:- up to 1 hour	79.60	1.50	1.18	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
320	Regulatory Services	Environmental Health - Compiled information:- additional work - per hour	79.60	1.50	1.18	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
321	Regulatory Services	Environmental Health - Computer runs:- Lowest Charge	63.67	1.50	0.94	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
322	Regulatory Services	Environmental Health - Computer runs:- Highest Charge	244.48	1.50	3.61	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
323	Regulatory Services	PART B PROCESSES - Vehicle Refinishing Establishment - Annual Fee - Low risk	230.15	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
324	Regulatory Services	PART B PROCESS -Vehicle Refinishing - Annual Fee - Medium risk	368.46	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
325	Regulatory Services	PART B PROCESS -Vehicle Refinishing- Annual Fee - High Risk	553.21	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
326	Regulatory Services	PART B PROCESSES - Petrol etc - Annual Fee - Low Risk	80.24	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
327	Regulatory Services	PART B PROCESS - Petrol Station -Annual Fee - Medium Risk	159.42	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
328	Regulatory Services	PART B PROCESSES - Cement batching - Annual Fee - Low Risk	780.20	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
329	Regulatory Services	PART B PROCESS - Cement Batching -Annual Fee - Medium Risk	1,172.94	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
330	Regulatory Services	PART B PROCESSES - Metal Recovery Establishments - Annual Fee - Medium Risk	1,172.94	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
331	Regulatory Services	PART B PROCESS - Dry Cleaners Annual Fee- Low Risk	80.24	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
332	Regulatory Services	PART B PROCESS - Dry Cleaners - Annual Fee - Medium Risk	159.42	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
333	Regulatory Services	PART B PROCESSES - Dry cleaners - Annual Fee - High Risk	239.66	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
334	Regulatory Services	Environmental Health - Copies of (DAT) noise recordings	6.82	1.49	0.10	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
335	Regulatory Services	Environmental Health - Contaminated Land Register - individual premises record (new)	15.92	1.53	0.24	Environmental Information Regulations 2004. Part 2. Regulation 8.

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
336	Regulatory Services	Environmental Health - Copy of List of Part B processes	17.06	1.49	0.25	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
337	Regulatory Services	Environmental Health - Copies of Documents - up to 10 sheets	6.82	1.49	0.10	Housing Act 2004, s111 LGA 1972 and s93 LGA 2003
338	Regulatory Services	PART B PROCESS - Petrol Station - High Risk	239.66	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
339	Regulatory Services	PART B PROCESS- Cement Batchers - High Risk	1,765.21	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
340	Regulatory Services	PART B PROCESS - Metal Recovery - Annual Fee - Low Risk	780.20	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
341	Regulatory Services	PART B PROCESS - Metal Recovery - Annual Fee - High Risk	1,765.21	0.00	0.00	The Local Authority Permits for Part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017
342	Regulatory Services	Environmental Search - Contaminated Land (general)	68.23	1.50	1.01	Environmental Information Regulations 2004. Part 2. Regulation 8.
343	Regulatory Services	Environmental Contaminated Land Search (commercial)	138.67	1.50	2.05	Environmental Information Regulations 2004. Part 2. Regulation 8.
344	Regulatory Services	Environmental Contaminated Land Search (residential)	105.39	1.50	1.56	Environmental Information Regulations 2004. Part 2. Regulation 8.
345	Regulatory Services	Temporary Use Notice - Cost will be recovered up to a legal maximum of £500	500.00	0.00	0.00	The Gambling Act 2005 (Temporary Use Notices) Regulations 2007

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
346	Regulatory Services	Copy of Temporary Use Notice	25.00	0.00	0.00	The Gambling Act 2005 (Temporary Use Notices) Regulations 2007
347	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice 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	Reg 38 The Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007
348	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice Legislation - Energy Performance of Buildings - Penalty for not having - domestic	200.00	0.00	0.00	Reg 43 The Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007
349	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice Legislation - Energy Performance of Buildings - Penalty for non - display - commercial(12.5% rateable value within range £500 - £5000; if not calculable then £750 default penalty is charged)	5,000.00	0.00	0.00	Reg 43 The Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007
350	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice Legislation - Consumer Estate Agents Redress - Fixed Penalty for non - membership	1,000.00	0.00	0.00	The Estate Agents (Redress Scheme) (Penalty Charge) Regulations 2008.
351	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice Legislation - Smoke Free Legislation - People smoking in public place / work vehicle	50.00	0.00	0.00	Reg 2 Smoke-free (Penalties and Discounted Amounts) Regulations 2007
352	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice Legislation - Smoke Free Legislation - Business - failure to display a 'no smoking' sign	200.00	0.00	0.00	Reg 2 Smoke-free (Penalties and Discounted Amounts) Regulations 2007
353	Regulatory Services	Fixed Penalty Notice/ Penalty Charge Notice 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	Section 87 Consumer Rights Act 2015

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
354	Regulatory Services	Licence to Store Explosives - New - 1 Year Duration (minimum separation distance greater than 0 meters)	185.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
355	Regulatory Services	Licence to Store Explosives - New - 2 Year Duration (minimum separation distance greater than 0 meters)	243.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
356	Regulatory Services	Licence to Store Explosives - New - 3 Year Duration (minimum separation distance greater than 0 meters)	304.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
357	Regulatory Services	Licence to Store Explosives - New - 4 Year Duration (minimum separation distance greater than 0 meters)	374.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
358	Regulatory Services	Licence to Store Explosives - New - 5 Year Duration (minimum separation distance greater than 0 meters)	423.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
359	Regulatory Services	Licence to Store Explosives - New - 1 Year Duration (no minimum separation distance - 0 meters)	109.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
360	Regulatory Services	Licence to Store Explosives - New - 2 Year Duration (no minimum separation distance - 0 meters)	141.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
361	Regulatory Services	Licence to Store Explosives - New - 3 Year Duration (no minimum separation distance - 0 meters)	173.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
362	Regulatory Services	Licence to Store Explosives - New - 4 Year Duration (no minimum separation distance - 0 meters)	206.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
363	Regulatory Services	Licence to Store Explosives - New - 5 Year Duration (no minimum separation distance - 0 meters)	238.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
364	Regulatory Services	Licence to Store Explosives - Renewal - 1 Year Duration (minimum separation distance greater than 0 meters)	86.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
365	Regulatory Services	Licence to Store Explosives - Renewal - 2 Year Duration (minimum separation distance greater than 0 meters)	147.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
366	Regulatory Services	Licence to Store Explosives - Renewal - 3 Year Duration (minimum separation distance greater than 0 meters)	206.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
367	Regulatory Services	Licence to Store Explosives - Renewal - 4 Year Duration (minimum separation distance greater than 0 meters)	266.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
368	Regulatory Services	Licence to Store Explosives - Renewal - 5 Year Duration (minimum separation distance greater than 0 meters)	326.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
369	Regulatory Services	Licence to store Explosives - Renewal - 1 Year Duration (no minimum separation distance - 0 meters)	54.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
370	Regulatory Services	Licence to store Explosives - Renewal - 2 Year Duration (no minimum separation distance - 0 meters)	86.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
371	Regulatory Services	Licence to store Explosives - Renewal - 3 Year Duration (no minimum separation distance - 0 meters)	120.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
372	Regulatory Services	Licence to store Explosives - Renewal - 4 Year Duration (no minimum separation distance - 0 meters)	152.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
373	Regulatory Services	Licence to store Explosives - Renewal - 5 Year Duration (no minimum separation distance - 0 meters)	185.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
374	Regulatory Services	Varying an Explosives Licence - Varying Name of Licensee or Address of Site	36.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
375	Regulatory Services	Transfer of Explosives Licence or registration	36.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
376	Regulatory Services	Replacement of Explosives Licence or registration	36.00	0.00	0.00	Explosives storage is the Regulation 14 (12) of The Explosives Regulations 2014
377	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	The Late Night Levy (Application and Administration) Regulations 2012
378	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	The Late Night Levy (Application and Administration) Regulations 2012
379	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	The Late Night Levy (Application and Administration) Regulations 2012
380	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	The Late Night Levy (Application and Administration) Regulations 2012
381	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	The Late Night Levy (Application and Administration) Regulations 2012
382	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	The Late Night Levy (Application and Administration) Regulations 2012
383	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	The Late Night Levy (Application and Administration) Regulations 2012
384	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	The Late Night Levy (Application and Administration) Regulations 2012

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
385	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	537.60	0.00	0.00	The Late Night Levy (Application and Administration) Regulations 2012
386	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	881.30	0.00	0.00	The Late Night Levy (Application and Administration) Regulations 2012
387	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	955.50	0.00	0.00	The Late Night Levy (Application and Administration) Regulations 2012
388	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	1,045.00	0.00	0.00	The Late Night Levy (Application and Administration) Regulations 2012
389	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 (Alcohol as primary activity)	1,911.00	0.00	0.00	The Late Night Levy (Application and Administration) Regulations 2012
390	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	The Late Night Levy (Application and Administration) Regulations 2012

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
391	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	The Late Night Levy (Application and Administration) Regulations 2012
392	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	The Late Night Levy (Application and Administration) Regulations 2012
393	Regulatory Services	Busking standard licence	19.58	1.50	0.29	Section 36(3) of the London Local Authorities Act 2000
394	Regulatory Services	Busking special licence	48.43	1.51	0.72	Section 36(3) of the London Local Authorities Act 2000
395	Regulatory Services	Sex Entertainment Venue - new application (Part 1 admin fee)	7,330.00	0.00	0.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
396	Regulatory Services	Sex Entertainment Venue - renewal application fee (Part 1 admin fee)	4,290.00	0.00	0.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
397	Regulatory Services	Sex Entertainment Venue - variation application fee (Part 1 admin fee)	4,347.55	0.00	0.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
398	Regulatory Services	Sex Entertainment Venue - renewal and variation application fee (Part 1 admin fee)	7,330.00	0.00	0.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
399	Regulatory Services	Sex Entertainment Venue - transfer application fee (Part 1 admin fee)	480.00	159.00	294.60	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
400	Regulatory Services	Sex Entertainment Venue - Part 2 enforcement fee	4,370.00	0.00	0.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009

EXISTING FEES AND CHARGES - COUNCIL TO APPROVE

APPENDIX C3

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	% Increase	£ Increase	Legislation
401	Regulatory Services	Sex Entertainment Venue - replacement licence application fee	22.19	115.00	11.89	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
402	Regulatory Services	Sex Entertainment Venue - Change details application fee	26.20	27.00	5.60	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
403	Engineering	Building licence	132.00	71.79	55.16	Highways Act 1980
404	Engineering	Skip licence	54.00	19.89	8.96	Highways Act 1980
405	Contact Camden	Tables / Chairs - Change of details	68.01	205.23	45.73	Highways Act 1980
406	Contact Camden	Tables / Chairs - Replacement licence	81.20	282.66	59.98	Highways Act 1980
407	Contact Camden	Naming a new street (includes access ways, mews, cul-de-sacs)	307.55	37.36	83.65	London Government Act 1963 Section 43 and the London Buildings Acts (Amendment) Act 1939 Part 2
408	Contact Camden	Street naming and numbering - 1200 units or above	48,995.07	25.08	9,824.07	London Government Act 1963 Section 43 and the London Buildings Acts (Amendment) Act 1939 Part 2

C4. NEW FEES AND CHARGES - COUNCIL TO APPROVE

The new fees proposed are effective from the 1st April 2018

Reference	Service	Description of fee / charge	2018/19 fees / charges (inc VAT) £	Legislation
409	Regulatory Services	Sex shops - new application fee (Part 1 admin fee)	7,370.02	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
410	Regulatory Services	Sex shops - renewal application fee (Part 1 admin fee)	9,720.17	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
411	Regulatory Services	Sex shops - variation application fee (Part 1 admin fee)	1,545.34	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
412	Regulatory Services	Sex shops - renewal and variation application fee (Part 1 admin fee)	9,118.73	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
413	Regulatory Services	Sex shops - transfer application fee (Part 1 admin fee)	480.00	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
414	Regulatory Services	Sex shops - Part 2 enforcement fee (new application)	3,905.79	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
415	Regulatory Services	Sex shops - Part 2 enforcement fee (variation and transfer)	1,545.34	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
416	Regulatory Services	Sex shops - replacement licence application fee	22.19	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009
417	Regulatory Services	Sex shops - Change details application fee	26.20	Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982 as amended by the Policing and Crime Act 2009

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. Since 2016, the NLWA charging mechanism is based on 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 by charging them more for non-recyclable waste and contaminated recycling collected from their residents.

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 the 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 - 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.

APPENDIX E – 2018/19 KEY BUDGET PRESSURES

Pressure	2018/19 £m
Pay award - additional 1% increase and other related pressures	1.80
Infrastructure Contribution to NLWA	1.00
Pensions Backfunding	0.85
NLWA Levy	0.46
Business Rates Charges for Camden Properties	0.45
Feasibility Budget	0.15
Budget Pressures from Property Disposals	0.06
Increase contribution to London Fire Brigade	0.02
Total	4.79

E1. Pay Award Additional 1% Increase and Other Pay Pressures- £1.80m

An assumed increase of 1% has been built into employee budgets for 2018/19. However, following news that there has been a proposal that the majority of local government employees should receive a 2% increase in 2018/19 and 2019/20, a further 1% increase in salaries is being allowed for, as well as an allowance for additional pay related pressures expected in 2018/19.

E2. Infrastructure Contribution to NLWA - £1.00m

There will be a need for significant North London Waste Authority (NLWA) infrastructure investment to replace current end of life assets, planned to come into service between 2025 - 2027. This will result in a significant rise in the NLWA levy, which is currently expected to occur within a similar timeframe. As such, it is planned that £1.0m will be set aside each year in order to help enable the council to phase in the anticipated increases in costs without significant step change in NLWA budget requirements when the plant becomes operational.

E3. Pensions Backfunding - £0.85m

An annual increase in funding agreed with the council's actuaries to address the projected shortfall on the Pensions Fund. The Pension Committee are to consider the council's 'contribution strategy' in December. Once there is clarity on this, the pressure currently included as an estimate for pension fund backfunding will be refined.

E4. NLWA Levy Increase - £0.46m

The latest projections received from the NLWA foresee an increase in costs over and above the standard 2% the council allows for increases on all contracts and levies. This reflects updated information on waste tonnages, and that there is likely to be less income received by the NLWA for chargeable waste than in 2017/18.

E5. Business Rates Charges for Camden Properties - £0.45m

As a result of business rate revaluation in April 2017, business rates on a number of council properties increased at a rate higher than CPI. This led to damping being applied to business rates increases on these properties from 2017/18 to 2021/22. As transitional relief tapers each year, an additional pressure of £0.45m has arisen in 2018/19 over and above standard inflation allowances.

E6. Feasibility Budget - £0.15m

To continue to facilitate the council's ambitious capital programme an annual sum of £0.08m is proposed to develop general fund potential projects to approval stage. The funding will help unlock opportunities to maximise the value from existing sites and increase commercial revenues. Allocations will be made to projects that support corporate objectives by appropriate governance boards. A further one-off sum of £0.07m is allocated to support specific feasibility costs of developing Camley Street to a further decision point later in 2018, in line with recommendations in the December Cabinet report, [Community Investment Programme \(CIP\) – update on delivery strategy of future projects.](#)

E7. Budget Pressures from Property Disposals - £0.06m

There is a reduction in income when the Council disposes of commercial properties to facilitate wider objectives. The anticipated Drill Hall disposals expected in 2018/19 will lead to decreased income of £0.06m.

E8. Increase contribution to London Fire Brigade - £0.02m

The council is part of an arrangement between London local authorities which was formed to co-ordinate a London-wide in the event of a major incident or emergency. As part of this, the council currently contributes £0.015m per annum towards London Fire Brigade support for the scheme. Due to recent events, such as the Grenfell Tower tragedy, a need for enhanced support in respect of pan-London emergency planning has been identified. This will cost an additional £0.015m each year from April 2018.

APPENDIX F – 2018/19 BUDGET ESTIMATES

This report relates to the setting of the 2018/19 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

	2017/18 Budget £000	2018/19 Budget £000
Community Services	14,004	14,786
Place Management	27,571	28,122
High Speed 2	0	208
Property Management	18,801	16,777
Regeneration and Planning	144	(89)
Executive Director Supporting Communities	(90)	(86)
Development	2,201	3,559
Total Budget	62,631	63,277

F1.2. BY EXPENDITURE/INCOME TYPE

	2017/18 Budget £000	2018/19 Budget £000
Total Expenditure	123,664	125,745
A - Employees	28,622	30,568
C - Premises	21,578	20,986
E - Transport Related Expenditure	499	473
G - Supplies And Services	15,950	15,930
J - Third Party Payments	31,114	32,723
L - Transfer Payments	7,985	7,980
N - Support Services	455	45
P - Capital Financing Costs	17,462	17,041
Total Income	(61,034)	(62,468)
TA - Government Grants	(9,709)	(9,737)
TB - Reimbursements & Contributions	(4,312)	(3,916)
TC - Customer & Client Receipts	(24,901)	(25,853)
TD - Sales	(1,351)	(1,354)
TE - Rents	(6,838)	(7,513)
TF - Support Services	(3,746)	(3,555)
TH - Recharges To Other Services	(10,053)	(10,417)
TZ - Miscellaneous Income	(123)	(123)
Net Budget	62,631	63,277

F2.1. SUPPORTING PEOPLE REVENUE BUDGET

	2017/18 Budget £000	2018/19 Budget £000
Adult Social Care	53,794	64,810
Children's Safeguarding and Social Work	30,290	30,791
Early Intervention and Prevention	15,326	17,971
Education (Achievement & Aspiration)	7,705	7,431
Housing Support Services	33,097	33,777
Strategic and Joint Commission	20,739	20,856
Executive Director Supporting People	208	212
Total Budget	161,159	175,849

F2.2. BY EXPENDITURE/INCOME TYPE

	2017/18 Budget £000	2018/19 Budget £000
Total Expenditure	435,474	451,996
A - Employees	201,009	200,519
C - Premises	16,844	16,770
E - Transport Related Expenditure	8,381	8,910
G - Supplies And Services	58,821	64,468
J - Third Party Payments	135,545	146,846
L - Transfer Payments	6,668	6,443
N - Support Services	2,326	2,323
P - Capital Financing Costs	5,879	5,716
Total Income	(274,315)	(276,147)
TA - Government Grants	(194,404)	(196,117)
TB - Reimbursements & Contributions	(38,014)	(37,262)
TC - Customer & Client Receipts	(17,959)	(17,678)
TD - Sales	(79)	(95)
TE - Rents	(5,281)	(5,824)
TF - Support Services	(279)	0
TH - Recharges To Other Services	(18,270)	(19,142)
TZ - Miscellaneous Income	(30)	(30)
Total Budget	161,159	175,849

F3.1. CORPORATE SERVICES REVENUE BUDGET

	2017/18 Budget £000	2018/19 Budget £000
Chief Executive Office	234	237
Communications	1,257	1,292
Customer Services	(19,343)	(19,549)
Executive Director Corporate Services	381	388
Finance and Procurement	4,807	5,294
HR	4,838	5,701
ICT Shared Service	12,284	12,464
Law and Governance	13,861	13,953
Strategy and Change	2,638	3,175
Total Budget	20,958	22,955

F3.2. BY EXPENDITURE/INCOME TYPE

	2017/18 Budget £000	2018/19 Budget £000
Total Expenditure	253,901	255,727
A - Employees	51,572	53,217
C - Premises	394	383
E - Transport Related Expenditure	139	130
G - Supplies And Services	11,481	11,551
J - Third Party Payments	7,742	7,858
L - Transfer Payments	179,631	179,649
N - Support Services	34	31
P - Capital Financing Costs	2,908	2,908
Total Income	(232,943)	(232,772)
TA - Government Grants	(177,184)	(177,184)
TB - Reimbursements & Contributions	(7,407)	(6,923)
TC - Customer & Client Receipts	(41,675)	(41,943)
TD - Sales	(98)	(100)
TF - Support Services	(1,357)	(1,241)
TH - Recharges To Other Services	(4,995)	(5,054)
TZ - Miscellaneous Income	(227)	(327)
Net Budget	20,958	22,955

F4.1. PUBLIC HEALTH REVENUE BUDGET*

	2017/18 Budget £000	2018/19 Budget £000
Children 5-19 Public Health Programme	5,605	5,528
NHS Health Checker Programmes	383	388
Obesity & Physical Activity	957	899
Other Public Health Services	368	548
Public Health Leadership	2,179	2,656
Sexual Health	5,236	5,250
Smoking & Tobacco	773	798
Substance Misuse	6,911	6,793
Total Budget	22,411	22,859

* 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

	2017/18 Budget £000	2018/19 Budget £000
Total Expenditure	22,692	23,744
C - Premises	2	2
G - Supplies And Services	872	616
J - Third Party Payments	21,819	23,123
N - Support Services	0	3
Total Income	(281)	(884)
TA - Government Grants	0	(58)
TB - Reimbursements & Contributions	(255)	(827)
TH - Recharges To Other Services	(26)	0
Net Budget	22,411	22,859

F5.1. CROSS CUTTING BUDGETS

Other Budgets	2018/19 Budget £000
Reserve Movements	(10,380)
Interest	(361)
Pensions	15,975
Levies	1,883
Capital Financing	11,690
Specific Grants (see chart below)	(52,696)
Other	(26,511)
	(60,400)

F6.1. HOUSING REVENUE ACCOUNT BUDGET

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

	2017/18 Budget £000	2018/19 Budget £000
Expenditure		
Repairs	52,071	51,197
Housing Management Services	20,071	20,484
Commercial Properties	1,640	1,653
Housing Needs	1,275	1,283
Temporary Accommodation	2,653	2,690
Estate Management	13,640	13,831
Power	10,495	10,652
Rent and Rates	6,263	6,353
Tenant Management Organisations	2,342	2,382
Capital and Contingency	79,475	78,210
Bad Debts Provision	1,236	1,236
Corporate & Democratic Core	3,580	3,930
Total Expenditure	194,741	193,901
Income		
Government PFI Grant	(6,824)	(6,824)
Dwelling Rents	(131,448)	(130,743)
Other Rents	(12,120)	(12,498)
Charges for Services	(42,787)	(43,420)
HRA Investment Income	(266)	(416)
Total Income	(193,445)	(193,901)
Use of reserves	(1,297)	0
Budgetary gap	0	0

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 (VOA) 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 1st 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 2018/19

BY THE COUNCIL OF THE LONDON BOROUGH OF CAMDEN

- H.1. The report to the 21st February 2018 Cabinet sets out the net council tax requirement for 2018/19 of £106,309,480. This equates to a basic amount of Council Tax at Band D of £1,194.49, which for Camden residents not in Garden Squares is £1,194.20 for Camden Council's purposes.
- H.2. The Mayor of London's budget for the Greater London Authority reflects a 5.1% increase producing a total at the Band D level of £1,488.43 for residents not living within the Garden Squares.

STATUTORY DETERMINATION OF COUNCIL TAX 2018/19**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 £25,912.24 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 29th January 2018 the Council's Cabinet calculated the following amounts for the year 2018/19 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

(1) 89,000 being the amount calculated by the Council in accordance with Regulation 3 of the Local Authorities (Calculations of Council Tax Base) Regulations 1992, as its Council Tax base for the year.

(2) Fitzroy Square	55.26
Gordon Square	24.83
Mecklenburgh Square	86.27

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 2018/19 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) £900,080,133 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) £12,302,234 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) £11,812,460 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) £795,203,084 being the income which it estimates will accrue to it in the year and which it will credit to a revenue account, other than a BID Revenue Account, for the year in accordance with proper practices.
- (b) £nil being the amount which it estimates will be transferred in the year from its collection fund to its general fund in accordance with section 97(3) of the 1988 Act.
- (c) £nil being the amount which it estimates will be transferred from its collection fund to its general fund pursuant to a direction under section 98(4) of the 1988 Act and will be credited to a revenue account for the year, and
- (d) £22,682,263 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

£106,309,480 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

£1,194.49 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)

£25,912.24 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

£1,194.20 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	1,357.07
Gordon Square	1,344.96
Mecklenburgh Square	1,346.85

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	904.71	1,055.50	1,206.28	1,357.07	1,658.64	1,960.21	2,261.78	2,714.14
Gordon Square	896.64	1,046.08	1,195.52	1,344.96	1,643.84	1,942.72	2,241.60	2,689.92
Mecklenburgh Square	897.90	1,047.55	1,197.20	1,346.85	1,646.15	1,945.45	2,244.75	2,693.70
All other parts of the Council’s Area	796.13	928.82	1,061.51	1,194.20	1,459.58	1,724.96	1,990.33	2,388.40

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 2018/19 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	196.15	228.85	261.54	294.23	359.61	425.00	490.38	588.46

(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 2018/19 for each of the categories of dwellings shown below.

Location	A	B	C	D	E	F	G	H
Fitzroy Square	1,100.86	1,284.35	1,467.82	1,651.30	2,018.25	2,385.21	2,752.16	3,302.60
Gordon Square	1,092.79	1,274.93	1,457.06	1,639.19	2,003.45	2,367.72	2,731.98	3,278.38
Mecklenburgh Square	1,094.05	1,276.40	1,458.74	1,641.08	2,005.76	2,370.45	2,735.13	3,282.16
All other parts of the Council's Area	992.28	1,157.67	1,323.05	1,488.43	1,819.19	2,149.96	2,480.71	2,976.86

APPENDIX I



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.

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

Name of the activity being analysed	Setting of revenue budgets and proposal to increase council tax by 4.99% for 2018/19, including 2% adult social care precept.
Service and directorate responsible	Corporate Services – Strategic Finance
Names and posts of staff undertaking the assessment	Jagroop Basra – Strategic Finance
Date assessment completed	8th February 2018
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

This report seeks to set the budget for the forthcoming financial year 2018/19; the fourth and final year of the implementation of the council's current financial strategy, which sees significant savings made. In making these savings, the council remains obligated to seek that any changes made to achieve the strategy outcomes are made with 'due regard' having been given to the aims of reducing discrimination, increasing equality of opportunity and fostering good relationships between those who do and don't have shared characteristics.

The direct impact of the overarching budget on most services is less significant as their funding is adjusted from the previous years by inflation allowances and to reflect primary decisions taken elsewhere, which themselves are subject to further consultation or their own EIAs. For example, implementing savings, fees and charges and service restructures. While this budget is set as an overarching framework within which the services can act, it does not dictate how the money is allocated or spent. Any such specific changes are made within the service after being given the relevant consideration such as assessing value for money or impacts on equality and are then taken into account within this budget setting. As such, the primary proposal of this report that would impact on the EIA is council tax setting.

Background - Council Tax Reductions & Exemptions

The impact of any changes in council tax will be mitigated either entirely, or to a certain degree, should somebody be eligible for any reduction in the amount of, or exemption from, council tax that they would pay.

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.

Council Tax Reduction Scheme

CTR schemes have been introduced such that the person's CTR award will be based on 100% of their council tax liability, however they may still have to make some payment toward this depending on their income and other circumstances. Pensioners are protected so that they receive the same level of support as under the council tax benefit scheme and those of working age may have a contribution to make based on their Income.

Each year, councils must consider whether to revise or replace the current scheme for the next financial year. The decision was taken by Camden from 1st April 2017 to increase the maximum CTR scheme award to 100% from the previous level of 91.5% and the decision is for that to remain the same in the coming financial year. This step helps to 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, freeing up resources to pursue larger debts.

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.

Discounts for disabled people

People who are severely mentally impaired aren't included when working out council tax. Live in carers looking after somebody that isn't their partner, spouse or child under 18 are also excluded. Under the Disabled Band Reduction Scheme, people may be eligible for reductions known as disabled relief if they have had changes to their property that would not be necessary if either they or another occupant were not disabled. The scheme aims to ensure that those with a disability are not forced to pay higher council tax than they

would have if they did not have a disability by them paying the rate of council tax for a home in the band below theirs, or for a Band A property a one sixth reduction (16.5%). It is possible that a disabled person may qualify for both disabled relief and another discount, such as discount if they are living alone or are the only adult in the property.

Council Tax Reductions and Exemptions

Circumstances under which people are exempt from paying, or have their council tax liability reduced on the basis of grounds other than CTR schemes, are mainly laid out by the government. Local authorities can decide on local discounts and exemptions. Examples of some particular exemptions follow.

Carers, Foster Carers, Care leavers: 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 1 April 2014 with Friend and Family Carers becoming exempt from 1 April 2015. The decision has now been made that from 1 April 2018, the same exemption will also be applied to those leaving care and choosing to live within the borough subsequently up to the age of 25 years. The exemption for these groups is applied to the amount left to pay after the award of any discounts. This is paid whether or not somebody else lives in the property as long as the care leaver is liable to pay council tax.

Lone or No Adult Household: Households in which an adult lives on their own or in which no one else counts as an adult receive a 25% reduction on their council tax bill. Households in which nobody counts as an adult receive a 50% reduction.

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 academic 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 is 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 receive a discount if their home is undergoing major repair work or structural changes.

Any rise in the council tax is matched by an increase to the discount or exemption.

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.

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 Corporate Services.

The amount of expenditure on discretionary reductions will be reviewed annually by the Executive Director 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 2018/19

Camden is proposing a council tax increase of 4.99% (including 2% precept for Adult Social Care (ASC)) to generate an additional £5.7m of council tax in 2018/19 with the intention of using the additional resources to help protect services in the medium-term. The increase will be £1.09 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 2018/19 if the increase in the level of Band D council tax over 2017/18 is 6% or more (including the ASC precept). Any proposals to increase tax above this threshold would require consent gained through a local referendum. The proposed 4.99% increase of the council tax does not give rise to an increase of 6% 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 either full or reduced 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

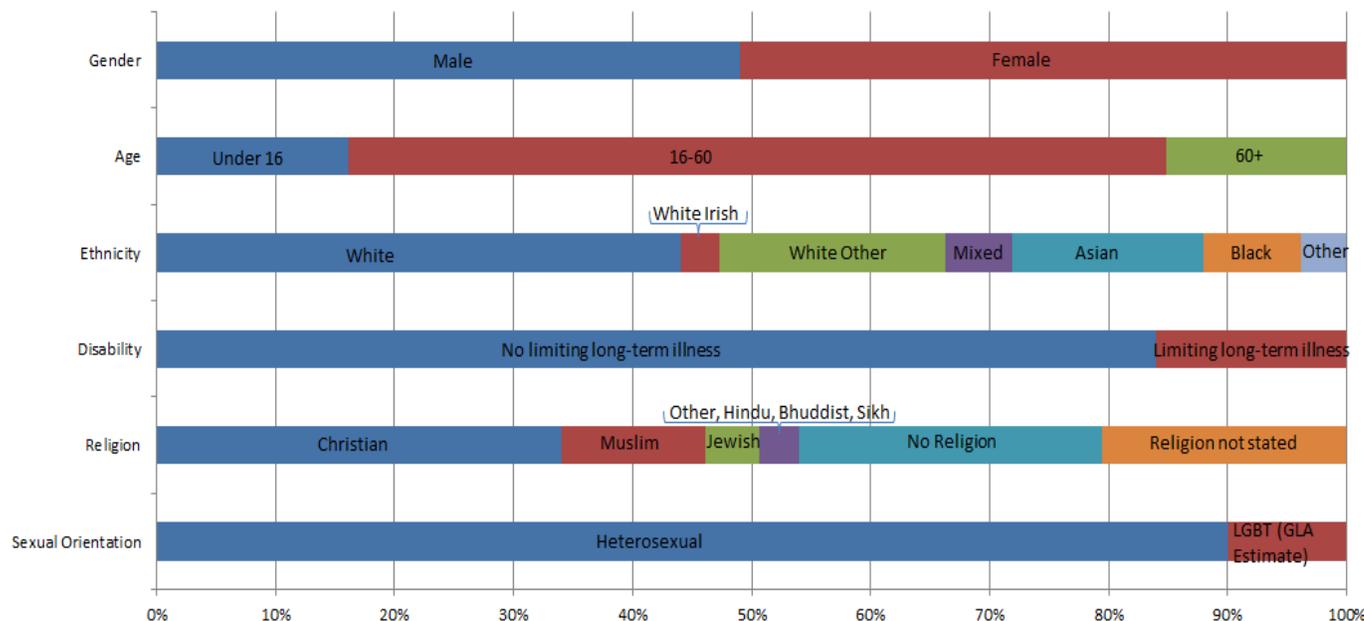
To endeavour, as far as is reasonable and proportionate, to ensure that the implementation of the council tax increase does not adversely impact one group more than any others.

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 suffered the inconvenience of being forced from their home, are foster carers or 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 262 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 disproportionately affected by the proposed changes.
- **Sex and Sexual orientation:**
There is no council tax data regarding this.

- **General - Council Tax and CTR**

In October 2017 when this data was extracted:

108,437 households were liable for council tax,

- 22,791 were receiving CTR, of which
- 15,219 were of working age
- 11,912 working age recipients were not in employment

Consultation and engagement

In January 2018, the Finance Department carried out its annual Camden Business Community Consultation with business ratepayers about the budget proposals for next year. Ratepayers were invited to comment on the overall budget process and planned expenditure, of which income from business rates plays a key part. Any comments received will be considered in the context of the overall budget and included in the budget report.

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 2018/19 with decisions taken in December 2016 Cabinet), we knew that the council would face a substantial funding gap and therefore were tasked with some difficult decisions to deliver £76m 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 ASC precept would not have been taken into account at that time. The council introduced the maximum potential 3% ASC 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. The council will this year include a 2% increase in the ASC precept, but will dedicate 1% of the core increase in council tax towards ASC funding.

Prior to the change, Camden carried out a full consultation about its updated CTRS. 82% of respondents receiving a CTRS award supported the increase to 100%. Of non-CTRS recipients, 68% supported 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 proposed increase to the level of council tax. Many of whom might have suffered from the financial burden will have this mitigated by reductions or exemptions as a result of the CTR scheme or similar, as laid out in the background information on reductions and exemptions.

Stage three - analysing your equality information and assessing the impact

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 2017/18 level.

The Local Government Finance Settlement confirmed that the core council tax increase referendum threshold will increase from 2% to 3% in 2018/19. Prior to this, in acknowledgement of the major pressures on ASC budgets across the country, it was announced that councils will have the flexibility to increase the dedicated ASC 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. The previously announced precept cap was 2% in each year between 2017/18 and 2019/20. This, therefore, amounts to a potential overall council tax increase of up to 5.99% for Camden in 2018/19, whereas the proposal is for an increase of 4.99%.

A large proportion of Camden's ASC service user population falls into protected characteristic categories. The majority of support ASC provides to users that have been assessed and deemed eligible is delivered to older people with age-related disabilities. In 2016/17, 55% were service users aged 65 or above. In 2016/17 we supported 3,933 service users, of whom 11% had a learning disability and 24% had mental health needs. Physical disabilities and sensory impairments accounted for 60% clients needing support, but it should be noted that some users will have multiple support needs e.g. physical support and support with memory and cognition. Increased funding to these areas is therefore likely to positively impact services areas that benefit protected characteristic user groups.

Income raised from the ASC precept flexibility is solely reserved for spend on ASC 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 £2.0m, which will be fully allocated to ASC, ensuring that our most vulnerable residents continue to have access to vital services. Coupled with this, the council will allocate 1% of the core council tax increase towards ASC services in order to further assuage budgetary pressures. This means a further £1.0m of ASC funding in 2018/19.

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, unfurnished and unoccupied properties and giving 100% discount to Camden foster carers and care leavers. 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. Further details of the CTR scheme and other similar schemes is laid out in the previous section, stage two, in which there is more background information on reductions and exemptions.

Equality impact summary

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>None - 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 should 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, which will help alleviate budgetary pressures. In particular, elderly users of ASC services will benefit from funding from the 2% precept increase along with 1% of the core rise in council tax that will be used towards ASC.</p>
Disability	<p>None - 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% increase). Since people with a disability may be eligible for 100% reduction as per the council's CTR scheme, the financial burden placed on CTR claimants with a disability will be mitigated.</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, which will help alleviate budgetary pressures. In particular, disabled users of ASC services will benefit from funding from the 2% precept increase along with 1% of the core rise in council tax that will be used towards ASC.</p>
Gender reassignment	No positive or negative impact identified.	No positive or negative impact identified.
Marriage and civil partnership	No positive or negative impact identified.	No positive or negative impact identified.

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
Pregnancy and maternity	No positive or negative impact identified.	Expectant parents or those with children may benefit from fewer future reductions in services they may receive as a result of increased council income.
Race	No positive or negative impact identified.	No positive or negative impact identified.
Religion or belief	No positive or negative impact identified.	No positive or negative impact identified.
Sex	No positive or negative impact identified, largely due to relatively even gender split within the Borough as highlighted in stage two, which is assumed to be representative of those liable to pay council tax.	No positive or negative impact identified, largely due to relatively even gender split within the Borough as highlighted in stage two, which is assumed to be representative of those liable to pay council tax.
Sexual orientation	No positive or negative impact identified.	No positive or negative impact identified.

Stage four - planning for improvement

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 - 2018/19 following 4.99% increase (£)	Increase in Band D Charge (£)	Increase in Band D Charge (%)
Camden Element with no Reduction	1,137.44	1,194.20	56.76	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

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	<input checked="" type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
Stop the activity	The EIA shows unlawful discrimination.	<input type="checkbox"/>
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:

Date when EIA will be reviewed: February 2019

Sign off:

Quality assured by:	Executive Director Corporate Services
Quality assured by OD for organisational change / restructures:	N/A
Signed off by:	Neil Simcock, Head of Strategic Finance
Date:	8 th February 2018
Comments (If any)	N/A

J GLOSSARY OF TERMS

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.1. **Adult Social Care Flexibility / Precept** – Since 2016/17 local authorities responsible for adult social care have been given discretion to raise additional council tax to be spent purely on adult social care before reaching the referendum threshold limit. In 2017/18 government announced the ASC flexibility would be 3% for 2017/18 and 2018/19, and 2% in 2019/20, 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.2. **Balances** – Unallocated reserves which are retained to enable the council to respond to uncertainties and risks.
- J.3. **Business Rates (National Non-Domestic Rates (NNDR))** – A tax paid on all commercial, industrial and other non-domestic properties based on the assumed rental value of the property. The rate poundage or multiplier is set nationally each year by the government. Since 2013/14 part of local government funding has been through the business rates retention scheme. This distributes rates across councils and allows authorities to keep a portion of growth in the local rates base, but also makes councils liable should there be a reduction in income resulting from successful appeals or other reductions in the local rates base.
- **Appeals** – Refers to appeals by ratepayers against rateable values. Both rateable values and the determination of appeals are carried out by the government's valuation office agency. If successful, the cost of repayments are shared between the council, government and GLA.
 - **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.
 - **Billing Authority** – A local authority responsible for collecting council tax and non-domestic rates, such as Camden.
 - **Business Rates Baseline** – The local share of business rates before the tariff. Outside the pool, this was 30% for Camden.
 - **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.
 - **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.
 - **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* of their baseline funding level. The baseline funding levels are updated each year.
 - **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.

- J.4. **Capital Programme** – The council’s medium term (10 years) capital expenditure and funding plans.
- J.5. **Cash Limits** – An amount of money agreed by the Cabinet within which a directorate and division sets its budget and, subsequently, within which it is expected to contain its net expenditure.
- J.6. **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.7. **Core Spending Power** – A government definition of projected revenue funding available for local authority services which since 2016/17 has been made up of: the modified settlement funding assessment; estimates of growth in the council tax base; potential additional council tax available from the adult social care council tax flexibility; potential increases 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 grant, new homes bonus grant and rural services delivery grant.
- J.8. **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.9. **Council Tax** – The locally determined tax on residential properties.
- **Basic Amount of Council Tax** – The level of the Camden element of council tax, plus the amount to be raised through the Garden Square levies, divided by the total Camden council tax base. This value is used by the government to determine the increase in the authority’s annual council tax.
 - **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.
 - **Council Tax Base** – The number of properties within a council’s area, after adjusting for exemptions and discounts, expressed as a Band D equivalent. The band D charge is calculated by dividing the council tax requirement by the base.
 - **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.
 - **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.
 - **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’/ASC precept

available from 2016/17 is therefore not technically a levy or precept since Camden will raise the income and incurs the expenditure directly.

- J.10. **Dedicated Schools Grant (DSG)** – A government grant ring-fenced for schools and other education spend like early years and special educational needs.
- J.11. **Formula Grant** – The main government grant supporting general fund expenditure up to 2012/13, which was replaced by the elements of settlement funding assessment.
- J.12. **General Fund** – The fund from which the costs of the council's major services (excluding council housing) are met.
- J.13. **Greater London Authority (GLA)** – the precepting authority whose precept is added to Camden's council tax to form the overall council tax bill.
- J.14. **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. The HRA budget for the following financial year is set in January.
- J.15. **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% 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.
- J.16. **Reserves** – Amounts available in the council's accounts to fund planned future expenditure (normally known as 'earmarked reserves'), or set aside to manage known risks.
- J.17. **Outturn** – The actual level of revenue or capital expenditure in a year.
- J.18. **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.19. **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.