

LONDON BOROUGH OF CAMDEN	WARDS: ALL
REPORT TITLE 2015/16 Revenue Estimates and Council Tax (FIN/2015/05)	
REPORT OF Cabinet Member for Finance and Technology Policy	
FOR SUBMISSION TO Children, Schools and Families Scrutiny Committee Culture & Environment Scrutiny Committee Resources & Corporate Performance Scrutiny Cabinet Council	DATE: 17 February 2015 19 February 2015 24 February 2015 25 February 2015 2 March 2015
SUMMARY OF REPORT <p>The report represents the first year of the implementation of the three year financial strategy agreed by Cabinet in September and December 2014. The strategy was developed in order to close the Council's £70m three-year budget gap caused largely from unprecedented cuts to the Council's funding. The financial strategy will ensure the Council's resources are invested in the activities that have the most impact on the delivery of the Camden Plan outcomes and mark the commitment of the Council to address a range of challenging social issues and make the biggest difference to the lives and opportunities of residents of the Borough.</p> <p>The report sets out the net Council Tax requirement of £88,755,589. This equates to a Camden element of Council Tax of £1,041.81 at the Band D level, a 1.99% rise on 2014/15. The increase in Council Tax will be less than 40p per week for residents in a band D property, but will help enable us to continue to deliver the services that matter most to residents. The Council is asked to agree the respective directorate cash limits for 2015/16 as presented.</p> <p>The report also informs Members of the implications for Camden resulting from the Chancellor's Autumn Statement and Finance Settlement for 2015/16, provides an update on the main areas of financial risk facing the Council in the medium-term, and includes the Director of Finance's assessment of the adequacy of general balances.</p> <p>Local Government Act 1972 – Access to Information – List of documents used in the preparation of this report:</p> <ul style="list-style-type: none"> ○ Letters from Precepting and Levying Bodies ○ Final 2015/16 Local Government Finance Settlement – Communities & Local Government (DCLG) <p>Contact Officer: Neil Simcock, Acting Head of Strategic Finance Unit Finance Department, 5 Pancras Square, N1C 4AG</p> <p>Telephone : 020 7974 6740</p>	

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WHAT DECISIONS ARE BEING ASKED FOR?

THE SCRUTINY COMMITTEES are recommended 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 ground of urgency, and for the reasons set out in [paragraphs 2.2](#) and [2.3](#) of the report.
2. Agree the new fees and charges and those increasing above 5% discussed in **appendix D1** and listed in **appendix D2**.
3. Agree and recommend to full Council for approval the Fees and Charges discussed in **appendix D1** and listed in **appendix D3**.
4. Give due consideration and note the feedback following the consultation with Non-Domestic Ratepayers as set out in [paragraph 8.1](#).
5. Agree the allocations to the Capital Programme set out in [paragraphs 4.50-4.53](#) and [table 7](#).
6. Agree the revised business case for the Greenwood Development as shown in [paragraphs 4.54 to 4.59](#) and [table 8](#).
7. Agree and recommend to full Council for approval:
 - (a) The budget summaries set out in **appendices H1 to H8**.
 - (b) The Council Tax requirement for the year 2015/16 of £88,755,589.
 - (c) The calculations for determining the Council Tax requirement for the year 2015/16 in accordance with the Local Government Finance Act 1992 as set out in **appendix J**.
 - (d) Note that the Greater London Authority (GLA) precept set out in this report is £295.00 for Band D and as shown for all bands in **appendix J** and is subject to GLA approval of the budget.
 - (e) That the Council sets the amount of Council Tax for 2015/16 as detailed in Section (9) of **appendix J** and notes that this will mean a Camden element of Council Tax of £1,041.81 (1.99% 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 2015/16 is not excessive as outlined in [paragraph 4.33](#).

8. Note the update on the 2015/16 budget in [paragraphs 4.14-4.23](#).
9. Agree the proposals in [sections 4.46 – 4.49](#) to allow for the use of general balances and earmarked reserves.

COUNCIL is recommended to :

10. Note the information set out in this report.
11. Agree the Fees and Charges reserved for Council approval discussed in **appendix D1** and listed in **appendix D3**.
12. Agree the proposals in [sections 4.46 – 4.49](#) and to allow for the use of general balances and earmarked reserves.
13. Agree:
 - (a) The budget summaries set out in **appendices H1 to H8**.
 - (b) The Council Tax requirement for the year 2015/16 of £88,755,589.
 - (c) The calculations for determining the Council Tax requirement for the year 2015/16 in accordance with the Local Government Finance Act 1992 as amended after 1992 as set out in **appendix J**.
 - (d) Note that the Greater London Authority (GLA) precept set out in this report is £295.00 for Band D and as shown for all bands in **appendix J** and is subject to GLA approval of the budget.
 - (e) That the Council sets the amount of Council Tax for 2015/16 as detailed in Section (9) of **appendix J** and notes that this will mean a Camden element of Council Tax of £1,041.81 (1.99% 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 2015/16 is not excessive as outlined in [paragraph 4.33](#).

Agreed by Peter Stachniewski, Deputy Director of Finance

Date: 11th February 2015

Table of Contents

1.0 WHAT IS THIS REPORT ABOUT?

2.0 WHY IS THIS REPORT NECESSARY?

Legal Framework for Setting the Budget.....	2.1	<i>from paragraph</i>
Developments Impacting on the 2015/16 Budget.....	2.5	
The Implementation of the Financial Strategy.....	2.6	

3.0 OPTIONS

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Implementation of the Financial Strategy.....	4.1
Autumn Statement and Local Government Finance Settlement.....	4.4
Schools Funding.....	4.12
2015/16 Budget Update.....	4.14
Fees and Charges.....	4.17
Levies.....	4.19
Directorate and Departmental Budgets.....	4.22
Council Tax Requirement.....	4.23
Constraints on Council Tax Increases.....	4.32
Greater London Authority Precept.....	4.34
Total Council Tax for 2015/16 including GLA Precept.....	4.36
Collection Fund - Council Tax and Business Rates.....	4.39
Collection Fund - Council Tax.....	4.42
Collection Fund – Business Rates.....	4.43
Reserves and Balances.....	4.46
Capital Programme – Baseline Plus.....	4.50
Capital Programme – Greenwood Centre.....	4.54
Financial Outturn Forecast: Month 9 (December).....	4.60

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

Impact of the Council's Medium Term Financial Strategy.....	5.1
Government Funding Reductions.....	5.4
Business Rates.....	5.7
Capital Programme.....	5.9
Risks in Demand Led Services and Changes to Adult Social Care.....	5.12
Moves to a National Funding Formula for Schools.....	5.19

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

7.0 LINKS TO CAMDEN PLAN OBJECTIVES

8.0 CONSULTATION

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

9.0 LEGAL IMPLICATIONS

10.0 RESOURCE IMPLICATIONS

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

APPENDICES

- A. The Legal Framework Governing Budget Decisions
- B. Government funding for Camden 2010/11 to 2015/16
- C. The Local Government Finance Settlement 2015/16
- D. Fees and Charges:
 - D1. Supporting Information*
 - D2. List of Fees and Charges – Cabinet to Approve*
 - D3. List of Fees and Charges – Council to Approve*
- E. Levies Background
- F. Baseline Plus Projects
- G. 2015/16 Budget Pressures
- H. 2015/16 Budget Estimates:
 - H.1. Culture and Environment Estimates*
 - H.2. Children Schools and families Estimates*
 - H.3. Housing and Adult Social Care Estimates*
 - H.4. Legal Services Estimates*
 - H.5. Strategy and Organisation Development Estimates*
 - H.6. Finance Estimates*
 - H.7. Public Health Estimates*
 - H.8. Non Departmental Estimates*
 - H.9. Housing Revenue Account Estimates*
- I. The Council Tax System
- J. Statutory Determination of Council Tax 2015/16
- K. Glossary of Terms

1.0 WHAT IS THIS REPORT ABOUT?

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

- Provides a summary of the impacts of the 2015/16 Finance Settlement and updates members on revisions to pressures and spending.
- Sets out final **proposals to set a balanced budget and agree the respective directorate and departmental cash limits for 2015/16**
- Asks the Cabinet to make **recommendations to the Council to agree the Council Tax for 2015/16**
- Recommends setting a Council Tax requirement of £88.756m for the year 2015/16. This means that the Camden element of Band D Council Tax will increase by 1.99% to £1,041.81 (for residents not in Garden Squares). If agreed, the increase will be less than 40p per week for residents in a band D property and will provide ongoing additional income that cannot be cut by government in future years.
- Proposes **capital investment that will provide new or enhanced assets** under a process called 'baseline plus'.

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 householder 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 J. 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 Cabinet is further asked to agree that this report is urgent and therefore exempt from the call in procedure. A decision is urgent if any delay, likely to be caused by the call-in process, would seriously prejudice the Council's or the public's interests. In order to set the Council Tax by the 11th March, which is a legal requirement, the recommendations of this report must be considered by the Council at its meeting on the 2nd March 2015. 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 2nd March. Failure to comply with the legal requirement to set the Council Tax before the 11th March would seriously prejudice the Council's interests.

2.3 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.

- 2.4 Appendix A of this report sets out the relevant legal considerations which affect the budget process. Before considering the details of the budget, Members need to have a clear understanding of the legal duties placed upon them as individuals, upon the Council as a public body, and upon the Director of Finance (the Council's Chief Financial Officer), which are relevant to the budget making process and the decisions on the Council Tax.

Developments Impacting on the 2015/16 Budget

- 2.5 There have been a number of developments since the December report that have impacted on 2015/16 budget setting, including the Chancellor's Autumn Statement and the 2015/16 local government finance settlement.

The Implementation of the Financial Strategy

- 2.6 Effective financial strategy and governance are necessary to ensure that an organisation functions well. It is important that Members and the public are apprised of the major financial issues facing the Council and are able to make effective financial decisions.
- 2.7 The financial strategy to ensure the Council is able to set balanced budgets despite a 3 year £70m deficit was agreed in 2014. This report marks the agreement of budgets for the first year of the strategy.

3.0 OPTIONS

- 3.1 The report sets out the proposed departmental budgets for 2015/16. 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 £88,755,589, which equates to a band D Council Tax level of £1,041.81 for residents not in Garden Squares – a 1.99% increase from 2014/15. Council could choose a different Council Tax level, with reductions in Council Tax funded through expenditure reductions or increased income and increases in Council Tax used to fund additional expenditure or reduced income.
- 3.3 The report proposes new and increased fees and charges for 2015/16 in addition to those agreed by Cabinet on 17th December. Cabinet could decide not to agree these fees and charges. Setting some fees and charges, mainly regarding licensing, is the preserve of Council. Council could decide not to agree these fees and charges.

- 3.4 The report makes proposals to allocate Capital resources to a number of schemes that will result in new or enhanced assets. The Cabinet could choose alternative proposals to invest in.

4.0 WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

Implementation of the Financial Strategy

- 4.1 2015/16 is the first year of the Council's three year medium-term financial strategy. The Financial Strategy has been developed to ensure the Council's increasingly limited resources are invested in the things that have most impact on the delivery of Camden Plan outcomes, and make the biggest difference to the lives of the residents of the Borough.

- 4.2 A comprehensive exploration of the financial strategy was provided along with the majority of proposals in the December 2014 *Financial Strategy 2015-2018* Cabinet report. The proposed allocation of resources for 2015/16 contained in this report have been considered against four investment tests to ensure congruence with the objectives of the Camden Plan:

- **Tackle Inequality:** how does investment reduce inequality amongst our residents?
- **Focus on Outcomes:** investment decisions will be made that will have the greatest impact on improving the lives of Camden's people. How does investment meet these outcomes?
- **Invest in Early Intervention Where Possible and In the Capacity to Act Decisively Where Necessary:** how does investment focus on prevention?
- **Make Every Pound Count:** how effective is the investment?

- 4.3 The proposed budget represents the first step in the implementation of the innovative and radical outcomes based approach taken to ensure the Council is well placed to achieve its key objectives while responding to the continuing government cuts confirmed in the Finance Settlement.

Autumn Statement and Local Government Finance Settlement

- 4.4 The Chancellor's Autumn Budget Statement on 3rd December and the 2015/16 draft Finance Settlement that followed on 17th December did not materially affect the level of resource available in 2015/16 from the funding cuts indicated by the government previously. However, the high level medium-term departmental spending projections indicated in the Autumn Statement suggested that local government cuts could be steeper from 2016/17 than previously expected.
- 4.5 On the government's estimates of 'spending power per dwelling', which includes all major sources of revenue funding except schools, such as grants, retained business rates and Council Tax, Camden will suffer a spending power drop per dwelling of £131 in 2015/16 – the 13th highest of any authority

in the country. This represents a reduction of 4.5% in 2015/16 compared to the average for England of 2.0%.

- 4.6 'Settlement Funding Assessment' (SFA) is the core funding provided for general fund services, and comprises Revenue Support Grant (RSG) and 'baseline funding' for business rates (the level of receipts above which Camden can keep a share, and below which we bear a direct cost). Reducing the RSG side of SFA is the main way the government implements its cuts to local government. Camden's Settlement Funding Assessment has been set at £153.4m for 2015/16, comprising Revenue Support Grant of £70.3m and baseline funding (retained business rates) of £83.1m. This compares to a figure of £152.8m in the provisional settlement in December 2014 and £152.0m given in the illustrative settlement in December 2013. The 2015/16 Settlement Funding Assessment now includes the 2014/15 Council Tax freeze grant of £1m which was not included in the illustrative settlement figure. The overall effect, therefore, is a net increase of £0.4m compared to the illustrative settlement figure. The Settlement Funding Assessment for Camden represents a year-on-year reduction of £27.7m (15.3%) compared to a 14.8% reduction for London boroughs and 13.6% for England as a whole.
- 4.7 The government previously announced that it would be removing specific grant funding for the Local Welfare Assistance Fund which transferred from the Department for Work and Pensions in 2013/14. Camden received £1m for this burden in 2014/15. This funding has been cut from 2015/16, with the government 'identifying' a portion of authorities' Settlement Funding Assessment that it believed should relate to Local Welfare provision, which was £0.8m for Camden. This was not ring-fenced and not new funding. During the consultation on the provisional settlement local authorities made representations on this issue and in the Final Settlement the Government has increased national Revenue Support Grant funding for 2015/16 by £74m "to assist in dealing with pressures on local welfare and health and social care". The funding, which amounts to £0.57m for Camden, is not ring-fenced nor a direct replacement for the removed Local Welfare grant.
- 4.8 Camden's New Homes Bonus grant for 2015/16 will be £7.6m; higher than the £6.1m previously projected. 28.8% of this will be top-sliced by the Mayor for schemes agreed with the London Local Enterprise Panel. This will leave an additional £1.1m to be allocated towards future Capital schemes.
- 4.9 The government has confirmed the transfer of responsibility for 0-5 year old public health services from NHS England in October 2015. The half year budget allocation of £2.1m will be added to the ring-fenced Public Health Grant.
- 4.10 The government has announced an allocation in 2015/16 of £0.97m for implementation of the Care Act. This is to fund additional assessments, deferred payment agreements and enhanced carers duties. The Council and the Clinical Commissioning Group have also agreed priorities for the "Better Care Fund" (BCF) which is an NHS England initiative to deliver further integration between Health and Social Care. The BCF includes £18.17m

revenue funding from the NHS and £1.44m from the Council. This is not new money but a restatement of existing NHS resources which will be used to deliver services that benefit both health and social care.

- 4.11 Analysis of the Council's grant funding position since 2010/11 is provided in appendix B. Detail of the Council's 2015/16 grant funding is provided in appendix C.

Schools Funding

- 4.12 This section covers the government funding to be received in 2015/16 for Camden schools, pupils with high needs and early years.

- 4.13 At national level, the government has increased the total available for schools in 2015/16 although this has in the main gone to those authorities with the lowest level of funding per pupil. Camden's share of funding to be received in 2015/16 is estimated at £188m, the majority of which is again frozen for a further year with the following exceptions:

- pupil premium is being extended to 3 and 4 year olds in nursery at £300 per annum for each child that meets eligibility criteria. Around 30% of children in Camden nurseries are expected to qualify for this extra help.
- funding for free schools and academies will be included from 2015/16 in the dedicated schools grant for the local authority where they are located. The £188m to be received in 2015/16 now includes £4m for Camden's two free schools and secondary academy. Funding allocations to these schools will be calculated using the same formula as Camden's community schools.
- previous changes by the government to 6th form funding continue to be phased in with an estimated £1m (7%) reduction for next year
- funding that pays for 15 hours of free nursery provision for disadvantaged two year olds will be based on participation from April 2015. This will reduce the funding received by the authority from a fixed grant (based on all eligible children) to funding just for those that take up the free hours. The funding from the government will continue to be below the actual cost of provision leading to a budget gap of around £1.4m per annum. This figure is lower than previous forecasts due to a reduction in the estimated number of children that are eligible for the scheme. In the short term, the gap can be covered by unused funding from the fixed grant received in previous years. From 2017/18 alternative funding will be required to close the gap.

2015/16 Budget Update

- 4.14 The December report updated the Cabinet on the new savings of £30.4m agreed to balance the 2015/16 budget, and the £3.8m of pressures the Council had to resource from the £4.0m per annum budget provided in medium-term modelling to fund such increases. The expected call on the

pressures budget in 2015/16 has reduced to £2.2m due to changes in the nature and scale of two of the pressures.

- 4.15 The final Concessionary Fares levy has created a revised pressure of £0.045m, which is £0.352m lower than previously expected, while the final North London Waste Authority (NLWA) levy for the year is £1.289m less than previously anticipated at £0.363m. However it is important to note that NLWA costs are still projected to rise significantly over the medium-term. Detail regarding the allocations for pressures can be found in appendix G.
- 4.16 Total budgeted general fund expenditure in 2015/16 is £914.157m. Of this approximately 32% is for employee costs and 23% for contract based expenditure. The forecast of general fund interest to be earned by the Council in 2015/16 is £1.321m and to be payable by the Council is £2.047m. The budget includes provision for 2.2% pay award which applied from 1st January 2015 and runs to 31st March 2016.

Fees and Charges

- 4.17 Cabinet approved the majority of fees and charges to apply in 2015/16 in December 2014 in the report *Camden's Financial Strategy 2015-2018*. That report listed new fees and fees rising by 5% or more individually, and agreed that the authority to raise fees by less than 5% be delegated to Chief Officers in conjunction with relevant portfolio holders. The additional fees proposed in this report that require Cabinet approval relate to generating revenue from events, filming and activities in Camden's outdoor and indoor spaces and are listed individually. The authority to agree Licensing fees is reserved to full Council; all such fees are also presented individually.
- 4.18 Further details regarding the fees and charges are provided in appendix D1, with the associated fees for Cabinet approval listed in appendix D2, and the fees for Council approval listed in appendix D3.

Levies

- 4.19 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 E. The table below summarises the total levy payable to each organisation and compares it to the amount for the previous year:

Table 1 – Levies

<i>Levies met from within departmental cash limits</i>	2014/15 £000	2015/16 £000	Change %
North London Waste Authority	5,122	5,554	7.8%
London Councils Grant Scheme	222	246	9.8%*
Traffic Signals	382	318	-20.1%**
Concessionary Fares	12,686	12,859	1.3%
Sub-total	18,412	18,977	3.0%

<i>Other Levies</i>	2014/15 £000	2015/16 £000	Change %
London Pensions Fund Authority	1,416	1,416***	Nil
Lee Valley Regional Park Authority	269	269 ***	Nil
Environment Agency	193	195	1.0%
Sub-total	1,878	1,880	0.1%

*In 2014/15 there was a one-off contribution from the Grants Committee reserves to all Councils, of which, LB Camden received £22k. The change of base contribution from 2014/15 is 0.8%.

**Reduction is the result of the procurement of a new contract and updated projections (see Appendix E)

***Provisional Levies.

4.20 The Council is also required to provide for levies issued by Garden Square Committees - i.e. Fitzroy Square, Gordon Square and Mecklenburgh Square. The Council is empowered to set a differential Council Tax on residential properties in these squares in recognition of these levies. Should any residents in the Garden Squares be entitled to benefits of Council Tax Reduction, the Council will contribute towards the requested levy, applying the same eligibility criteria as residents outside of the Squares.

4.21 The levy requirements received for each Garden Square Committee for 2015/16 are shown in Table below:

Table 2 - Garden Squares Levies

Garden Square	Levy Request 2014/15 £	Levy Request 2015/16 £	CTRS Adjustment £*	Collected through Council Tax 2015/16 (Levy) £	Increase / (Decrease) in Levy Requested
Fitzroy Square	9,006.00	9,006.00	-	9,006.00	0.00%
Gordon Square	3,598.00	3,688.00	-	3,688.00	2.50%
Mecklenburgh Square	12,781.00	12,900.00	- 962.91	11,937.09	0.93%
TOTAL	25,385.00	25,594.00	- 962.91	24,631.09	0.82%

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

Directorate and Departmental Budgets

4.22 Appendices H1 to H7 set out the directorate and departmental budgets, and appendix H8 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 is shown in appendix H9 for reference.

Table 3: Directorate and Departmental Budgets

Directorate	2015/16 Gross Budget £000	2015/16 Income Budget £000	2015/16 Final Budget £000
Culture and Environment	102,783	-76,648	26,135
Children Schools and Families	291,462	-228,826	62,636
Housing and Adult Social Care	158,545	-57,285	101,260

Directorate	2015/16 Gross Budget £000	2015/16 Income Budget £000	2015/16 Final Budget £000
Legal	5,072	-876	4,196
Finance	250,539	-207,123	43,416
Strategy & Organisation Development	7,161	-1,990	5,171
Public Health	28,117	-306	27,811
Non Department Costs	70,478	-109,296	-38,818
Total	914,157	-682,350	231,807

Council Tax Requirement

- 4.23 The proposed increase in the Council Tax of 1.99% will generate an additional £1.73m of Council Tax in 2015/16 that unlike the Council Tax freeze grant worth £1.046m can't be cut as part of future government funding reductions. This will therefore help us to protect services that make a real difference to people's lives. The increase will be less than 40p per week for residents in a band D property, but will help enable us to deliver services that matter most. Raising council tax alone will not fill our £70m budget gap, and we have a detailed and innovative plan in place to tackle the challenge.
- 4.24 The Council agreed the 2015/16 Council Tax base at its meeting on 26th January 2015. 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 85,170 band D equivalents. Appendix I explains the Council Tax system in further detail.
- 4.25 The 2015/16 tax base for the three Garden Squares, in terms of band D equivalents, is as follows:

	Band D equivalents
Gordon Square	26.73
Fitzroy Square	55.85
Mecklenburgh Square	84.78

- 4.26 The setting of the Council Tax requirement is a decision reserved to the full Council. It is the role of the Cabinet to recommend a Council Tax to the Council after giving careful consideration to the information and advice in this report. The Director of Finance states that the budget for 2015/16 is balanced subject to the passing of the appropriate recommendations by Cabinet and Council to set a Council Tax.
- 4.27 The proposals in this report would result in a Council Tax requirement of £88.756m, £0.025m of which will be needed to meet the Garden Square levies. The calculation of the Council Tax at Band D for the Council based on a Council Tax requirement at the level indicated is shown in the table below:

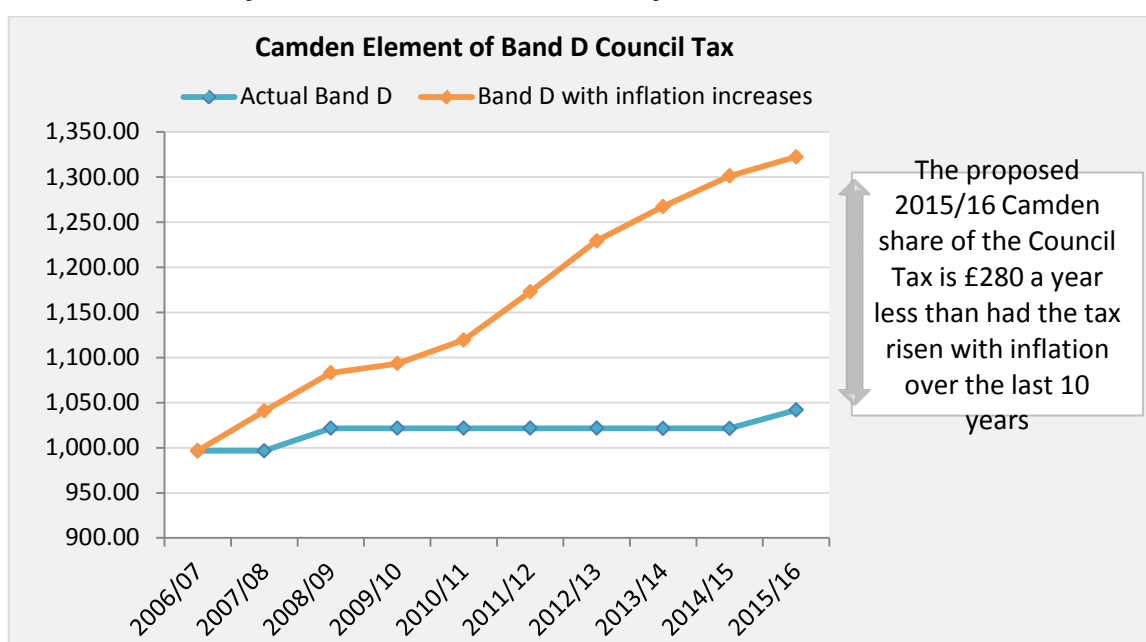
Table 4 - Council Tax Requirement

Council Tax at Band D	Current Draft Budget 2015/16 £
Expenditure charged to revenue account	914,157,534
Income credited to revenue account	-682,350,026
Sub Total	231,807,508
Retained Business Rates	-88,457,249
Revenue Support Grant	-70,327,327
Collection Fund - Council Tax - (Surplus)	-2,195,719
Collection Fund - Business Rates - Deficit	17,928,376
Sub Total	88,755,589
Council Tax Requirement (including Garden Squares)	88,755,589
Band D Council Tax (Basic amount)	1,042.10
Percentage change over 2014/15	1.99%

4.28 In order to raise £88.756m, £0.025m will be received from Garden Square Council Tax payers, leaving £88.731m to be raised from a Council Tax base of 85,170. This means that it is necessary to set the Council Tax, before the GLA precept, at the Band D level at £1,041.81.

4.29 The proposed increase represents only the third increase in the Camden element of Council tax in the last 10 years, despite inflation increasing our costs and grant funding decreases creating significant and ongoing pressures since 2011. Chart 1 below shows what the band D council tax rate would be if council tax had increased with inflation over the last 10 years – a total of £280 (27%) more than the proposed 2015/16 rate for band D households.

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



- 4.30 By raising the Tax the Council loses the opportunity to receive the 1% Council Tax Freeze grant of £1.046m offered in the Finance Settlement should Councils freeze Council tax at the previous year's level. However the grant is not sufficient to fund the proposed budget and would leave a shortfall of £0.685m in 2015/16. In addition income raised through increased Council Tax is far more secure than the freeze grant and will help the Council to deliver vital services over the longer term as grant funding continues to decrease in future years. While the government has stated that it intends to build the freeze grant into the Revenue Support Grant (RSG) for eligible Councils from 2016/17 this will not be confirmed until the spending settlement following the general election. Furthermore, as RSG has been the main mechanism for the government to enact cuts, there is a risk that any freeze grant would be cut along with RSG in future years. This is particularly true given the sharp contraction in RSG that is expected to continue over the forthcoming years, with Camden's RSG falling by 28% to £70.3m in 2015/16 alone. (Camden may receive zero RSG by 2019/20, or possibly even before).
- 4.31 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 J.

Constraints on Council Tax Increases

- 4.32 As in the previous year, 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 2015/16 if the increase in the level of Band D Council Tax over 2014/15 is 2% or more. Any proposals to increase tax above this threshold would require consent gained through a local referendum. The proposed increase of the Council Tax does not give rise to an increase of 2% or more and is, therefore, in terms of the legislation, deemed as not being excessive. The Council should, however, formally declare this at the time of making the decision and there is a recommendation to this effect.
- 4.33 We are still awaiting the CTR1 form which will be relevant for determining referenda thresholds, but this will not alter the fact that our Council Tax level is not excessive.

Greater London Authority Precept

- 4.34 The Greater London Authority (GLA) issues an overall precept that includes core GLA services, the Metropolitan Police Authority, the London Fire and Emergency Planning Authority, Transport for London and the London Development Agency.
- 4.35 The Mayor has proposed a 1.3% cut in the GLA precept for 2015/16. If any changes occur following the GLA budget meeting on the 23rd February 2015, the amendments will be tabled at Cabinet on 25th February 2015.

Total Council Tax for 2015/16 including GLA Precept

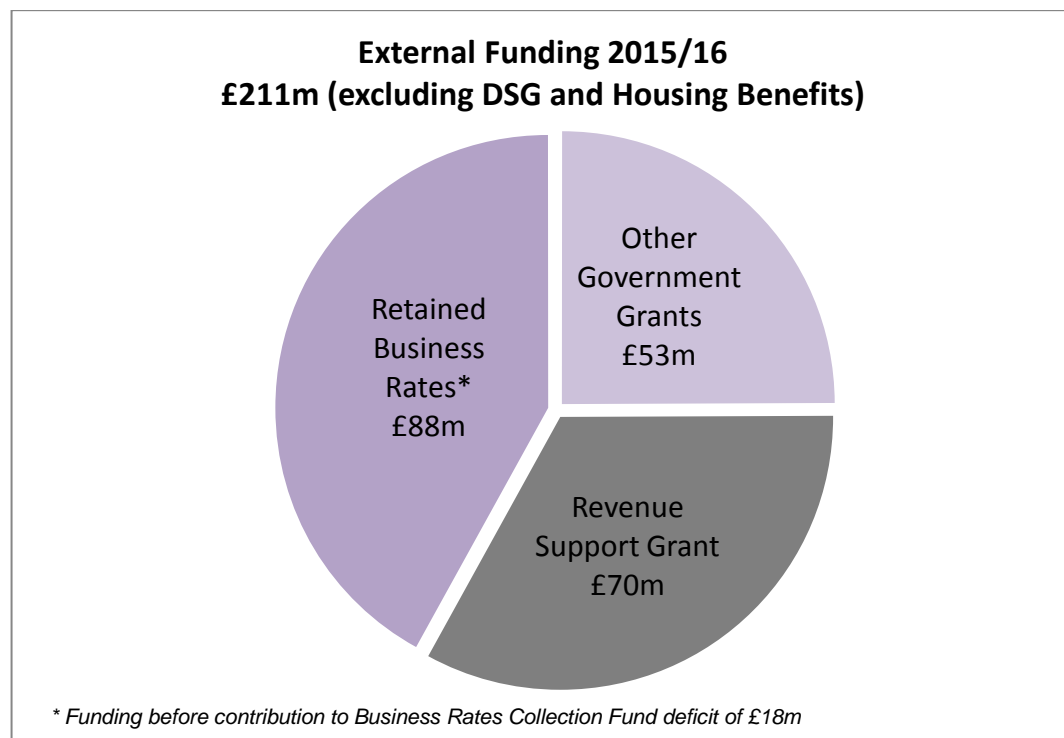
- 4.36 The table below shows how the level of Council Tax at Band D recommended for 2015/16 compares with the amount set in 2014/15. This does not apply to residents living within Garden Squares.

Table 5 - Total Level of Council Tax for Residents not in Garden Squares

Total Council Tax at Band D	2014/15 £	2015/16 £	Increase / (Decrease) £	Change %
Camden Element	1,021.48	1,041.81	20.33	1.99%
GLA Precept (Proposed)	299.00	295.00	- 4.00	-1.34%
Total	1,320.48	1,336.81	16.33	1.24%

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

Chart 2: 2015/16 External Funding Excluding Schools and Housing Benefit



- 4.38 The on-going decreases and changes in composition of external funding (excluding Schools) will have a significant impact on the make-up of Council funding over the next few years. The proportion of income received from Council Tax compared to external funding is set to rise from 30% in 2015/16 to 37% in 2018/19 (assuming a 2% rise in Council Tax from 2016/17). Because the government enacts the majority of cuts through the Revenue Support grant, the next few years will also see an increase in the proportion of external funding received through locally retained business rates. On current

modelling the proportion of retained business rates to RSG and other government grants will increase from 42% in 2015/16 to 53% in 2018/19.

Collection Fund - Council Tax and Business Rates

- 4.39 All council tax and business rates are paid into the Collection Fund but form two distinct elements of the Fund that are governed by different regulations.
- 4.40 An estimate of the business rates yield for the following year is set by the Council each January and notified to the Government and GLA. The transfers out of the Collection Fund are based on this estimate and are made in the following proportions - Government (50%), the GLA (20%) and the Council's General Fund (30%). For the Council Tax, transfers out of the Collection Fund are made to the Council's General Fund and to the Greater London Authority (GLA). These amounts are the Council's Council Tax Requirement and the GLA's Precept and are fixed at the time of setting the budget. These sums will be transferred out to the Council's General Fund and to the GLA (and the Government in case of business rates) even if, for whatever reason, there is insufficient income in the Collection Fund. It is possible, therefore, for a deficit or a surplus to arise on the Collection Fund at the end of the year and the regulations prescribe how this should be dealt with.
- 4.41 The Council is required each January to estimate the closing balance on the Collection Fund for the current year and in the event that a deficit is forecast then the Council and the GLA (and the Government in case of business rates) are required to contribute in the following year sums to the Collection Fund to eliminate the deficit. Conversely, if a surplus is projected on the Collection Fund in the current year then amounts are transferred out of the Collection Fund in the following year to the Council and the GLA (and the Government in case of business rates) to eliminate the surplus.

Collection Fund - Council Tax

- 4.42 The Council Tax element of the Collection Fund is forecast to have a surplus of £2.838m at 31st March 2015, of which Camden's share is £2.196m. This surplus has arisen because of the following factors. In January 2013 when the council tax base was set for 2013/14 a decision was taken to reduce the forecast council tax collection rate from 97.75% to 96.8%. This was lower than previous years because of the anticipated difficulties in collection caused by the introduction of council tax support and new bills for those who previously had nothing to pay. When the council tax base for 2014/15 was set in January 2014, the collection performance suggested that the rate for 2013/14 would be 96.5% for the year, so the collection rate set remained at 96.8% in anticipation that residents paying for the first time would become more used to paying and collection would improve. The final collection rate for 2013/14 including payments due in 2013/14 but received after the year-end was 97.62% and a similar position is considered likely for this year. The higher collection rates for both years has contributed to the £2.8m surplus. These factors influenced the decision taken by the Cabinet in January to approve the council tax base for 2015/16 which assumed a collection rate of 97.7% for the year.

Collection Fund – Business Rates

- 4.43 The Business Rates element of the Collection Fund is forecast to have a deficit of £59.761m at 31st March 2015, of which Camden's share will be £17.928m. The reason for this deficit is the level of rates refunds that the Council has been obliged to make following determinations by the Valuation Office of Her Majesty's Revenue and Customs of appeals lodged by ratepayers against their 2010 valuations (and in some cases their 2005 valuations). Such sums can be considerable including as they do refunds of rates paid in previous financial years. 2013/14 was the first year of the operation of the Retention Scheme and forecasts made in 2013/14 and 2014/15 of the level of refunds have proved to be insufficient. The system by its nature carries a significant and on-going level of risk outside the Council's control. Since 2010 over 10,000 appeals have been made against rateable values of over £1.8bn which is higher than Camden's total rateable value base of £1.250bn reflecting the fact that some ratepayers make multiple appeals. At 31st December 2014 there were 2,266 appeals with a rateable value of £576m yet to be determined by the Valuation Office. This is why the Council set up a Business Rates Reserve when the new system was introduced to mitigate this risk.
- 4.44 The number of appeals has been decreasing each year since the revaluation in 2010 as the number of ratepayers who haven't yet appealed gets smaller. It is possible, however, for second and third appeals to be made if there has been a change in circumstances. In quarter 3 of 2014/15 there was a reversal in this trend as the number of appeals made increased by 44% on the previous quarter. Nevertheless it is expected that the number of new appeals in 2015/16 and 2016/17 will be less than in the current year with a corresponding reduction in the losses due to appeals. Furthermore the Government has announced that for appeals made on or after 1st April 2015 any backdated refunds will be limited to going back no further than 1st April 2015. A revaluation of business rateable values is scheduled for 2017/18 and we can expect appeals to be lodged then on a large scale. The Government has said that it will amend the parameters of the system so that no authority will benefit from a revaluation but has not said that any allowance will be offered to authorities who will have to bear a share of the losses due to successful appeals against the new valuations.
- 4.45 The Camden share of the 2014/15 cumulative one-off Business Rate element of the Collection Fund deficit is £17.9m ([paragraph 4.43](#)). £9m will be funded from the Business Rate Safety Net Reserve, which was set to allow the Council to respond to such risks inherent in the scheme. The remainder of the deficit will be funded from the following:
- £1.8m of the provision for budget pressures that will not be needed in 2015/16 (see [paragraphs 4.14 -15](#) and appendix G).
 - £1.5m from increases in the Council Tax Base resulting from more homes in the borough than previously modelled, and an increase in the collection rate.

- £2.2m from a one-off surplus on the Council Tax element of the collection fund resulting due to collection exceeding budget forecasts (see [paragraph 4.42](#)).
- £3.3m from a forecast increase in Camden's share of business rate income in 2015/16 (prior to Camden's contribution towards the collection fund deficit set out above). This is a result of newly rated properties more than offsetting the impact of further settled appeals.

Reserves and Balances

- 4.46 The Council had 26 separate earmarked reserves totalling £106.789m on 31st March 2014. It is anticipated that earmarked reserves will decrease to £85.293m by 31st March 2015, a net decrease of £21.496m, as the reserves are used in line with the reasons allocated.
- 4.47 It is anticipated that by 31st March 2015, the largest proportion of earmarked reserves will be allocated to supporting on-going capital activity and asset management (£25.522m), followed by reserves set aside for supporting key revenue budget outcomes (£22.361m). It is expected the Council will have £18.678m allocated to support the Councils' service remodelling programme and £18.732m earmarked for mitigating future corporate risk. It is proposed to allocate £4.590m to the Business Rates Safety Net reserve to help manage the on-going risks around business rates set out in [paragraphs 4.43-4.45](#) and [5.7-5.8](#). The in-year movement in reserves is analysed in the table below.

Table 6 – 2014/15 Summary Movement of Earmarked reserves

Earmarked Reserves	Actual Reserves 31/03/2014 £000	Out of Reserve £000	Into Reserves £000	Forecast Reserves 31/03/2015 £000	Movement £000
To Support Key Revenue Outcomes	34,479	- 13,154	1,036	22,361	- 12,118
To Support Council's Remodelling Programmes	22,695	- 6,677	2,660	18,678	- 4,017
On-going Capital Activity and asset Management	32,144	- 18,841	12,219	25,522	- 6,622
Mitigation of Future Corporate Risk	17,395	- 2,715	4,052	18,732	1,337
Charitable Activity	76	- 76	0	0	- 76
Total Earmarked reserves	106,789	- 41,463	19,967	85,293	- 21,496

- 4.48 In reviewing the appropriate level of general balances for 2015/16 consideration has been given to the Council's policy on reserves and balances, which states that the level of general balances shall be not less than 3% of, and not more than 10% of, total budgeted net expenditure and Dedicated Schools Grant. The Council is anticipating that the amount of budgeted net expenditure will drop over the next few years due to funding reductions. Therefore taking a medium term view on the appropriate level of balances the Council will continue to set General Balances at £13.624m,

which is 3.2% of the anticipated expenditure financed by Business Rates, the Revenue Support Grant, Council Tax, and the dedicated schools funding in 2015/16. This is in line with the Director's policy of keeping General Balances at the low end of Council policy. The Director of Finance states that the level of reserves is adequate for an organisation of the Council's size and carrying the risks around further reductions in funding. The Director further states that no major allocations of General Balances should be considered at this stage.

- 4.49 The expected use of the Council's reserves over the medium-term is set out in the online document, '*Wider Economic Environment and Medium-term Financial Forecasts – February 2015*', available here: www.camden.gov.uk/mtfs.

Capital Programme – Baseline Plus

- 4.50 To ensure a consistent investment strategy across the Council, the Council has developed an approach to allocating capital resources on an outcomes basis to mirror the strategy implemented in the allocation of revenue resources. Proposals were split into 'baselines' - defined as the amount required to maintain assets in a steady state (i.e. with no worsening in the level of backlog maintenance), and 'baseline plus' - where the expenditure will provide new services or enhancements to existing service levels.
- 4.51 In September 2014 Cabinet approved baselines of £88m over the period up to 2019/20. This included £31m and £29m for backlog maintenance on schools and infrastructure respectively. Proposals for new, 'baseline plus' capital spending have subsequently been considered. On 17th December 2014 Cabinet approved a £4m baseline plus scheme for childcare places for disadvantaged two year olds, £2.8m of which is to be financed by in-year revenue underspends. This was done ahead of the other bids which are the subject of this section of the report as it tied in with one the OBB proposals and will help facilitate the delivery of some of the statutory places by September 2015. The projects being recommended now are shown in the table below. Each of the projects has been judged against 3 criteria:
- Meets Camden Plan objectives
 - Generates General Fund revenue savings
 - Meets statutory/ legal requirements
- 4.52 The funding for these projects is coming from the following sources: annual base budget General Fund revenue contributions, one-off revenue budget underspends and capital receipts from the Disposals Programme.

Table 7: Baseline Plus Schemes

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	Total £000
Children, Schools & Families						
Parliament Hill/William Ellis	0	4,000	0	0	0	4,000

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	Total £000
ASD/MLD unit	300	2,000	2,900	300	0	5,500
CSF sub-total	300	6,000	2,900	300	0	9,500
Culture & Environment						
Tree Risk Mitigation programme	137	137	137	137	137	685
Recycling sites	100	100	100	20	20	340
Fit-out at new Kings Cross Sports Facility	0	0	2,200	0	0	2,200
Waste containers	162	194	227	227	227	1,037
West End project	0	1,000	1,000	0	0	2,000
Public Toilets - repairs/ disability access	238	0	0	0	0	238
C&E sub-total	637	1,431	3,664	384	384	6,500
Housing & Adult Social Care						
Sheltered Housing project	0	0	0	500	500	1,000
Bringing Empty Homes into Use	160	160	160	160	200	840
HASC sub-total	160	160	160	660	700	1,840
Grand Total	1,097	7,591	6,724	1,344	1,084	17,840

4.53 A brief description of each project is given below – further details are given in appendix F.

- Parliament Hill / William Ellis - William Ellis will benefit from repairs and improvements whilst Parliament Hill will benefit through refurbishment, remodelling, and rebuild, including a new shared sixth form facility on the site (LaSwap consortium).
- ASD / MLD unit - A designated new secondary Autistic Spectrum Disorder (ASD) / Moderate Learning Difficulties (MLD) unit will offer opportunities for greater efficiency in delivering a multi-agency team around the child.
- Tree risk mitigation programme - consists of (a) tree replacement and (b) Massaria Infestation treatment.
- Recycling sites - bin casings for 60 on-street recycling sites.
- Fit out at new Kings Cross Sports facility - The Kings Cross regeneration project includes a section 106 agreement for a new Sports facility (in addition to the leisure centre at 5 Pancras Square). The S106 is design and build shell and core, with fit out the responsibility of Camden.

- Waste containers - new reusable waste containers for both residential and commercial properties across the borough.
- West End project - The West End project will transform the Tottenham Court Road area into one of London's premier commercial, cultural and academic districts. The improvements will unlock the area's potential: safe and attractive streets with wider tree-lined pavements, boosting business and creating public spaces for the community and visitors to enjoy. Camden's contribution to the project will help unlock match-funding from other partners.
- Public toilets - repair work to bring the public conveniences up to a safe standard and improve disability access.
- Sheltered Housing project - developing a new Camden standard for sheltered housing to enable sheltered tenants to remain in independent living accommodation for as long as possible in appropriately designed accommodation with a package of care and support.
- Bringing empty homes into use - to provide grants to landlords in the private sector to meet a proportion of the costs of refurbishing their empty properties on condition that they then let them at an affordable rent for a designated period to tenants nominated by the Council.

Capital Programme – Greenwood Centre

- 4.54 The Greenwood Project is part of the Community Investment Programme. The project both improves services for people with dementia, mental health problems, learning disabilities and autism through the rationalisation of a number of day centres into a single fit for purpose community facility and delivers Camden's first Centre for Independent Living. The original budget was approved by Cabinet on 18th April 2012 and an up-dated business case was approved by Cabinet on 13th July 2013. Following this further design tailoring and refinement were undertaken which led to planning permission being granted on 19th December 2013.
- 4.55 The proposed centre and residential dwellings have grown in overall size from the original high level concept budget. The Centre will now provide higher accessibility dimensions for service users with intensive equipment needs and also provides suitable facilities for the new service provision for people with autism and profound and multiple learning disabilities, and to achieve the health and social benefits a hydro-therapy pool. There are also significant public realm improvements to improve accessibility and a basement for the combined heat and power plant. These changes, along with the unprecedented market shift and inflation from the summer of 2013 to the mid-point of 2014, have increased the overall project costs.
- 4.56 Two alternative procurement routes are currently being progressed:-

i - Residential development including involvement of adjacent landowner

4.57 The aim is to deliver a comprehensive scheme through a partnership with an adjacent landowner with the Council receiving eight supported housing units, an enterprise unit and a pedestrian walkway. Should this become undeliverable at any point then the Council can revert back to the approach as a developer for the housing on the former Highgate site (ii below).

ii - Residential development of the Highgate Day Centre where the Council acts as the developer (fallback position)

4.58 If the Development Agreement in (i) is not fulfilled then the Council will revert to the Council acting as developer to redevelop this site for residential use. Procurement of a contractor will follow at a time suitable to secure a fixed price contract during the construction of the new centre (2nd quarter 2016).

4.59 Under both development routes works would not commence on the Highgate Centre site until the new Greenwood centre is open. This is scheduled for late 2017/early 2018. The table below shows the latest budget requirements and capital receipts targets for both development routes.

Table 8: Greenwood Development

	Cabinet approved April 2012	Cabinet approved July 2013	February 2015 - Private developer of Highgate site	February 2015 - Council as developer
	£000	£000	£000	£000
			Route 1	Route 2
Development Cost	15,850	16,835	15,827	27,644
Receipts	17,250	18,205	16,100	27,829
Net Surplus/ (deficit)	1,400	1,370	273	185
<i>Potential overage</i>			2,000	

Financial Outturn Forecast: Month 9 (December)

4.60 In December (month 9 of the financial year 2014/15), the forecast for the Council's General Fund outturn is an underspend of £1.369m, after £3.6m in allocations to reserves for HS2 (£0.8m) and and capital funding towards the provision of nursery places for two year olds (£2.8m), as agreed in December. Much of the underspend is due to the actions taken to allow the achievement of 2015/16 savings. More detailed analysis can be found in the online document *2014/15 Financial Outturn Forecast Update (Month 9 – December)*, available here: www.camden.gov.uk/mfcs

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 combined challenge of reduced external funding and increasing demand-led pressures necessitated a complex strategy to ensure the best possible use of the Council's resources. As a result, there are a number of areas of cross-over between savings initiatives as well as some areas of possible duplication. In order to manage and monitor these, we will establish a comprehensive reporting system a summary of which will be presented to members in the July MTFS update.
- 5.2 In a number of savings initiatives the exact nature of the proposals is subject to the equalities impact assessment and result of a formal public consultation. The savings that can be derived from these initiatives are therefore subject to change. In order to mitigate the impact of this risk, additional proposals will continue to be developed such as those presented in the December report.
- 5.3 The Council is mindful of the cumulative impacts that launching such a wide-ranging change programme may have on some groups, and this will be monitored and reported.

Government Funding Reductions

- 5.4 Government funding projections beyond the financial year 2015/16 are far from certain. Our medium-term projections are based on a robust analysis of internal cost trajectories and pressures, with funding decreases based on high-level DCLG modelling. However, only funding levels for 2015/16 have been confirmed, with settlements for the following years to be detailed at some point following the 2015 General Election. With all major political parties continuing to express a commitment both to eradicating the national budget deficit and to some sort of ring-fencing funding of health and education spend, it is highly likely that non-protected departments such as local government will continue to bear the brunt of required funding cuts. Current indications suggest that the continued improvement in the national economy will have little impact on the funding of councils.
- 5.5 Furthermore, the Autumn Statement in December 2014 suggested steeper and quicker reductions in the national Departmental Expenditure Limits from 2016/17 than previously projected. If this indication proves to be correct, the situation for councils could be even worse than currently forecast. Officers will keep any new development under review and will continue to analyse new information that could impact the Council's funding. This significant degree of uncertainty around funding from central government will be partly mitigated by further progressing savings proposal under development detailed in the December MTFS update.
- 5.6 The Pension Act 2014 included provisions to implement a single-tier State Pension which will replace the current basic State Pension and additional

State Pension with effect from 6th April 2016. This will mean the end of contracting-out of the earnings-related Additional State Pension and have cost implications for all Local Government Pension Scheme (LGPS) employers. Employers will see an increase in National Insurance (NI) contributions of 3.4% of earnings for people in the LGPS. This is estimated to equate to roughly 2% of the general fund pay costs budgeted by the Council and would add an estimated £2m to the Council's General Fund expenditure, with corresponding increases in schools and HRA budgets. Employees in the LGPS would see their NI contributions increase by 1.4%. It is not yet confirmed how this new burden will be funded but there is a high risk that the government fails to provide funding to cover the additional costs, causing an additional financial pressure for the Council.

Business Rates

- 5.7 The Business Rates Retention scheme continues to add complexity and volatility to income projections. The scheme is purported to reward local authorities for an increase in business rates yield resulting from increased square footage; however the uncertainty inherent in the system and the complex accounting arrangements for future liabilities in the Collection Fund mean future income is difficult to predict. The business rates base against which increases in business rates are judged was set with a significant number of appeals against the base figures still to be heard. Successful appeals have the result of reducing any growth in the overall business rates base and so reducing the Council's retained income. In addition, retrospective payments have to be paid to businesses that successfully appeal, further impacting on the Council's available resources.
- 5.8 The Council has no control of when the appeals will be heard or the outcome of any appeals. The lack of control and clarity over the timing and result of a large number of appeals makes forecasting any growth in income from the business rates retention scheme difficult. The business rates retention scheme also carries the risk of an overall reduction in income from business rates if a significant number of appeals are successful. The adverse effects on 2015/16 budget setting are set out in [paragraphs 4.43-4.45](#).

Capital Programme

- 5.9 Capital receipts generated from sales of existing and new build properties are funding 50% of the capital programme. There is a risk that there will be slippage in the delivery of these sales and a risk that the anticipated sales values will not be achieved. Additionally, there has recently been a surge in construction demand across the south east which has given rise to two inter-related risks on the Council's capital programme. Firstly, there has been a significant escalation in construction costs, and secondly a decrease in the number of viable tenders received for some schemes. These trends could affect the viability of some schemes should they continue into the medium-term.

- 5.10 The Council is mitigating these risks by monitoring delivery of receipts and the state of the market closely, and by reviewing procurement strategies in order to increase the number of tenders received. The Council is also exploring alternative delivery routes for new projects, and linking the commitment of key development stages in large projects such as Agar Grove to satisfactory performance on capital receipts generation.
- 5.11 However, with industry commentators forecasting construction inflation of up to 7.5% it is clear that the risk profile for the council's capital programme has increased. A full review of business case viability and inflation assumptions for our larger capital projects is required. It is anticipated that budgets may need to increase and Cabinet approval for this will be sought as part of the July MTFS. Close monitoring will be essential during this particularly volatile time in capital construction.

Risks in Demand Led Services and Changes to Adult Social Care

- 5.12 The pressure on the Council's budgets is not solely due to the decreasing external funding. Demand-led pressures are also a significant factor and the Council often has minimal control over them.
- 5.13 Demand led pressures result from the changes in the demographics of the Borough, for example the rise in the number of older people, or other changes such as decreasing Penalty Charge Notice income in Parking Services. Other demand-led pressures are in areas where external agencies have the statutory right to charge the Council, such as the GLA for Concessionary Fares and the North London Waste Authority levy.
- 5.14 The organisation is also facing potential uncertainty as a result of the implementation of the Care Act. From April 2015, care and support in England is changing. The Care Act will change the way care and support is funded and how services are delivered – putting greater emphasis on prevention, integration with health, extending care assessment to a wider group of adults, and making significant changes to the approach to charging for and paying for care.
- 5.15 The Department of Health has allocated Camden £0.97m in 2015/16 for elements of the reforms which were identified as posing the greatest affordability risk in 2015/16. However there are potentially additional pressures arising from:
- **Self-funder (those who arrange their care independently of the Council) assessments** – there is considerable uncertainty both about the numbers of self-funders in Camden and whether individuals will choose to approach the Council for support.
 - **Carer assessments and support services** – the Care Act places greater duties on councils to support carers. It is uncertain how many more carers will approach the Council for support and until

assessments of need have taken place, it is unclear what the financial impact of additional support will be.

- **Deferred Payments and Debt Recovery** - the Care Act regulations potentially weaken the Council's powers to claim back the funding deferred from a customer's estate and collect customer contributions.
- **Impact of self-funders on the provider rates/fees** – the Council currently commission at very cost effective rates for contracted care and support services. Self-funders, who arrange their care independently of the Council, may be charged more by providers. The new duties placed on councils to support and broker on behalf of self-funders may create a cost pressure arising from providers wanting to reduce the price margins between rates paid by self-funders and Council rates.

- 5.16 The Care Act Funding Reforms will be implemented from the 1st April 2016. The most significant changes will be the introduction of the care cap to limit the costs which a customer has to pay to meet their eligible needs, and the increase in the capital thresholds which will entitle more customers to receive financial support from the Council. Camden will be responsible for any further costs of meeting eligible needs once a customer reaches the cap.
- 5.17 These changes will encourage people who are self-funders, who currently have no contact with the Council in terms of their care and support needs, to approach the Council to be assessed for eligibility and initiate a Care Account to start counting their costs towards the Care cap. It is anticipated that demand for assessment will start to be seen from around mid-2015.
- 5.18 The Department of Health has just released the detailed regulatory guidance for the 2016 changes for consultation, but we are awaiting an indication of the level of funding to mitigate the financial impact of these changes, and for detail regarding the mechanism by which any additional funding will be allocated to individual councils. These concerns are compounded by the wider financial environment within which the Council operates.

Moves to a National Funding Formula for Schools

- 5.19 Incremental changes to the school funding system continue to be made by the government as part of its move to a national formula. While the government has deferred a formal move to a national formula until the next parliament, it continues to research into how a formula approach would work for each of the three funding blocks (schools £111m, high needs £32m and early years £21m) compared to the existing mainly historical spend system. At present the government is gathering information on high needs spending via a 'call for evidence' in preparation for developing a formula. Camden's share of the Dedicated Schools Grant (DSG) is amongst the highest in England and hence a move to a formula approach is likely to mean a significant reduction in funding as the government seeks to equalise the funding across all authorities. This will be in addition to the reduction in purchasing power that

schools have already suffered as a result of the funding freeze over the last four years. Most at risk is the DSG for early years as this is not covered by the government's current protection of education funding. A reduction of up to £6m is possible if the government cut back the funding to just the national offer of 15 hours per week.

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 underpin the Council's modelling.

6.2 As outlined in the December report we are conducting a wide array of Equality Impact Analysis (EIA) on the financial strategy proposals to understand the potential impacts on residents with protected characteristics. In addition to individual EIAs, the combined, cumulative impacts of the financial strategy changes are also being considered. While some of the equalities consideration is at an early stage, on current analysis and taken together it is not considered that the decisions made in this report will lead to a significant impact upon equalities. Should the position change over the coming months in terms of overall impact this may result in changes to proposals, or additional mitigating actions being taken. Consequently, the results of EIAs and any other consultation (including with staff) may require the savings projects agreed in 2014 and included in the 2015/16 budget in this report be materially altered or abandoned altogether. In such an event, the savings forgone will need to be met from alternative proposals in order for the Council to balance its budget in the medium-term. Directors will be kept up to date with the cumulative impact of proposals and will as appropriate feed this into individual decision making on each project.

7.0 LINKS TO CAMDEN PLAN OBJECTIVES

7.1 The proposed 2015/16 budget reflects the strategic resource prioritisation decisions taken by Cabinet in September and December 2014. This report therefore represents the first step in the realisation of the Financial Strategy developed to ensure the Council is able to deliver its Camden Plan outcomes despite the hugely challenging financial climate.

8.0 CONSULTATION

Consultation with Business Rate Payers

8.1 The Council consulted the business community during the decision making process that culminated with the proposed budget. Contact was made with representatives of Camden Business Networks, and the consultation was widened to invite responses from business rate payers by noting the consultation on the Council's website. No response has been received to

date. If there are any further issues arising following the publication of this report, the Cabinet will receive a verbal update.

Public Engagement in the Development of the Financial Strategy

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

9.0 LEGAL IMPLICATIONS

9.1 Appendix A sets out in detail the comments of the Borough Solicitor.

10.0 RESOURCE IMPLICATIONS

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

11.0 RESOURCES USED IN THE PREPARATION OF THIS REPORT

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

- [2014/15 Financial Outturn Forecast Update \(Month 9 - December\)](#)
- [Wider Economic Environment and Medium-term Financial Forecasts: February 2015](#)
- [Capital Projections 2014/15 to 2024/25: February 2015](#)
- [2015/16 Budget Book](#)
- [2015/16 Code Book](#)

Appendices:

- A. The Legal Framework Governing Budget Decisions
- B. Government funding for Camden 2010/11 to 2015/16
- C. The Local Government Finance Settlement 2015/16
- D. Fees and Charges:
 - D1. Supporting Information*
 - D2. List of Fees and Charges – Cabinet to Approve*
 - D3. List of Fees and Charges – Council to Approve*
- E. Levies Background
- F. Baseline Plus Projects
- G. 2015/16 Budget Pressures

- H. 2015/16 Budget Estimates:
 - H.1. *Culture and Environment Estimates*
 - H.2. *Children Schools and families Estimates*
 - H.3. *Housing and Adult Social Care Estimates*
 - H.4. *Legal Services Estimates*
 - H.5. *Strategy and Organisation Development Estimates*
 - H.6. *Finance Estimates*
 - H.7. *Public Health Estimates*
 - H.8. *Non Departmental Estimates*
 - H.9. *Housing Revenue Account Estimates*
- I. The Council Tax System
- J. Statutory Determination of Council Tax 2015/16
- K. 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 a 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 March 11th in the preceding financial year, although failure to do so does not affect validity of an amount set after that date (but would result in the Council having acted and while it had not set the Tax continuing to act unlawfully and open to challenge). No amount may be set before the earlier of 1st March or the date of issue to the billing authority of the precept from the major precepting authority. A setting of an amount of Council Tax will be void and of no legal effect if it fails to meet these requirements or those relating to relevant calculations set out in the Act.
- A.5 This decision to set the Council Tax is reserved to the authority and cannot be taken by the Cabinet or delegated to officers (Regulation 4 of the Local Authority (Functions and Responsibilities) (England) Regulations 2000/2853). However, the Cabinet has responsibility for preparing, revising and submitting estimates and other amounts to the authority for consideration by the authority when reaching its decision on the council tax. The “estimates” relate to the budget proposals, which, having taken account of income and grant, lead to the Council Tax “calculation”. The “calculation” relates to the amount of Council Tax that the Council itself formally “calculates” before the decision to set the level of Council Tax is made.

Balancing the Budget

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

APPENDIX A

- A.7 Setting a budget which does not balance could be subject to a declaration by the Courts of the accounts being illegal and anything done as a direct result of that would also be vulnerable to being overturned (R v Liverpool CC Exp. Ferguson [1985]).
- A.8 Members will be aware of the provisions of the Localism Act with regard to Council Tax. Previously, central government had the power to 'cap' council tax rises. If Ministers thought that local authorities were increasing taxes excessively they could stop them doing so by way of a cap. Under these new provisions the Secretary of State will determine a limit for council tax increases which has to be approved by the House of Commons. If an authority proposes to raise taxes above this limit they will have to hold a referendum to get approval for this from local voters who will be asked to approve or to veto the rise. The authority is, therefore, under a legal obligation, in order to avoid the need for a referendum, taking into account guidance from the Secretary of State, to decide whether its relevant basic amount is excessive.
- A.9 The legislation lays down in detail the matters which an authority must take into account both in general terms with regard to income and expenditure and by taking one away from the other this results in the "Council Tax requirement" for the year. Previously the calculation resulted in its budget requirement. The Council is then under a legal obligation should it have a requirement to calculate the tax by dividing the council tax requirement by its Council Tax base - which was agreed by full Council on the 26th January 2014.
- 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

APPENDIX A

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

Common law duties

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

B GOVERNMENT FUNDING FOR CAMDEN 2010/11 TO 2015/16 (EXCL. SCHOOLS GRANT AND HOUSING BENEFIT)

	10/11 £m	11/12 £m	12/13 £m	13/14 £m	14/15 £m	15/16 £m
<u>Business Rates:</u>				Budget	Budget	Budget
Business Rates	425.215	465.843	466.000	491.402	499.325	529.881
Payment to National Pool	-425.215	-465.843	-466.000			
Government share @ 50%				-245.701	-249.663	-264.941
GLA share @ 20%				-98.280	-99.865	-105.976
Camden share @ 30% before Tariff				147.421	149.798	158.964
Tariff payable to Government				-62.624	-63.844	-65.064
Camden share @ 30% after Tariff				84.797	85.954	93.901
S31 grant relating to business rates discounts (part)					1.338	1.525
Camden share @ 30% after Tariff incl. S31 grant (part)				84.797	87.292	95.426
Baseline				-79.921	-81.478	-83.035
Amount in excess of baseline				4.876	5.813	12.391
Levy payable to Gov. @ 43.9%				-2.142	-2.553	-5.444
Retained business rate income	0.000	0.000	0.000	82.655	83.400	88.457
Contribution to BR Collection Fund Deficit				0.000	-2.715	-17.928
Net Business Rates	0.000	0.000	0.000	82.655	80.685	70.529
<u>Government Grants:</u>						
- Formula Grant /Revenue Support Grant / council tax freeze grants	167.300	205.900	194.922	121.154	98.585	70.327
- Specific Grants	73.800	6.700	7.721	47.896	49.805	49.524
Government Grants	241.100	212.600	202.643	169.050	148.390	119.851
Total	241.100	212.600	202.643	251.705	229.075	190.381
Change year on year		-28.500	-9.957	49.063	-22.631	-38.695
Grants for New Functions				51.952		0.971
Change year on year (on like for like basis)		-28.500	-9.957	-2.889	-22.631	-39.666
Change year on year (on like for like basis)		-11.8%	-4.7%	-1.4%	-9.0%	-17.3%
Cumulative change (on like for like basis)					-26.5%	-43.0%*

*Note: cumulative decrease includes one-off contribution towards business rates deficit in the collection fund of £17.928m. Excluding this the like for like decrease in external funding since 2010/11 is 36%.

C LOCAL GOVERNMENT FINANCE SETTLEMENT 2015/16**Settlement Funding Assessment**

- C.1. Camden's Settlement Funding Assessment (SFA) has been set at £153.4m comprising Revenue Support Grant of £70.3m and baseline funding (retained business rates) of £83.1m. (This compares to a figure of £152.0m given in the illustrative 2015/16 settlement in December 2013 and £152.8m in the Provisional Settlement announced in December 2014). There is a reduction of £27.7m (15.3%) on the adjusted 2014/15 SFA compared to an average reduction for London Boroughs of 14.8% and 13.6% for England as a whole.
- C.2. Our tariff payment and our baseline funding figure have increased by 2% in line with the increase in the business rate multiplier.

Specific Grants

- C.3. The allocations for Camden are shown below:

Table 1: Specific Grants

	2014/15 £000	2015/16 £000
Council Tax Localisation Grant	159	67
New Homes Bonus	5,274	5,420
Lead Local Flood Authorities Grant	86	57
PFI Grant	8,456	8,456
Housing Benefit and Council Tax Admin Grant	2,560	2,469
Public Health (DoH Grant)	26,368	26,368
Section 31 (NHB Rebate etc)	280	271
Section 31 (Business Rates - 2% cap; retail discounts; small business relief)	2,277	2,917
Education Services Grant	2,964	2,355
Community Right to Challenge	9	0
Community Right to Bid	8	0
Local Reform CV DH	232	173
Weekly Refuse Collection	10	0
LWP - Social Fund	1,022	0
Troubled Families Grant	100	0
Adult Social Care new burdens	0	971
TOTAL SPECIFIC GOVERNMENT GRANTS	49,805	49,524

- C.4. The 2014/15 council tax freeze grant was payable as a specific grant in 2014/15 but has been rolled into Revenue Support Grant in 2015/16.
- C.5. The Better Care Fund for 2015/16 has been set at £18.170m.
- C.6. The Government's preferred measure of Spending Power (which includes council tax income) shows Camden facing a reduction of 4.5% in 2015/16 compared to the average for England of 2.0%.

Business Rates Retention

C.7. The funding to Camden provided from business rates is not wholly dependent on announcements made as part of the Local Government Finance Settlement but also importantly on the level of business rates we estimate will be collected in Camden. The Chancellor in the Autumn Statement on 3 December 2014 announced a capping of the inflationary increase next year to 2% and an increase in the discount for small shops to £1,500 from £1,000. We estimate that in 2015/16 we will collect £529.881m compared to the 2014/15 budget of £499.325m (+6.1%). There have been increases in the tax base due to new buildings but there have also been reductions in income due to appeals (including the cost of back-dating the reductions) and conversions to residential use. The increase in the discounts for shops has also reduced the yield. The table below incorporates the settlement figures on the Tariff and Baseline Funding, which increased by 2% in line with the business rate multiplier, and shows the level of Business Rates that Camden will retain.

Table 2: Business Rates Retention

		Budget	Estimate
		14/15	15/16
		£000	£000
A	Business rates collected	499,325	529,881
B	Government share @ 50%	-249,663	-264,941
C	GLA share @ 20%	-99,865	-105,976
D	Tariff payable to Government	-63,844	-65,064
E1	Camden share before Levy (A+B+C+D)	85,953	93,900
E2	Adj. for Small Business Rate Relief and Shops and Empty Property reliefs'	1,338	1,525
E3	Camden adjusted share	87,291	95,425
F	Baseline funding level	81,478	83,035
G	Camden adj. share less baseline funding level (E3-F)	5,813	12,390
H	Levy payable to Government @ 43.9% (G * 0.439)	-2,553	-5,443
J	Retained business rate income (E1+H)	83,400	88,457

Future Years

C.8. There is no illustrative Settlement for 2016/17 as that year is beyond the current spending round. The indications from the Chancellor's Autumn Statement on 3rd December 2014 are that significant further reductions to local government funding over and above those previously modelled can be expected.

FEES & CHARGES 2015/16 SUPPORTING INFORMATION

Penalty for agents of residential property

- D1.1.** As at the 1st October 2014, the council is under a duty to enforce the Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc) (England) Order 2014. The Order requires all relevant letting and managing agents to belong to one of three Government recognised redress schemes. A redress scheme allows landlords, tenants and others to complain to an independent person about the service received. This will make it easier to complain about bad service and prevent disputes escalating. In enforcing the Order the council must write to the agent who is not a scheme member seeking their response to the council's intention to levy a penalty. The penalty may be up to £5,000. Guidance suggests that unless there are mitigating factors £5,000 is applied. The fee or charge sought for approval is therefore £5,000, to commence forthwith.

Explosive Regulations

- D1.2.** The legislation has changed for the storage of fireworks and explosives via the Explosives Regulations 2014 that came into force on 1st October 2014. The definitions of each fee have been changed and some additional fees introduced however, for the majority of the fees the figure charged has remained the same. These are statutory fees that cannot be amended by the Council.

Arts & Tourism

- D1.3.** As part of the Medium Term Financial Strategy report to December Cabinet, agreement was given to seek to maximise income in order to recover costs and achieve a target of £852,000 of income/savings by 2017/18. These fees and charges proposals for events, activities and filming in both indoor and outdoor spaces recognise that we can no longer afford to provide subsidies at the levels we have done in the past.
- D1.4.** It is anticipated that the revised fees and charges will allow the Arts and Tourism service to breakeven over the year. The aspiration will be to move into profit in subsequent years and officers will explore ways of doing this in line with legislation, possibly by setting up a trading function.
- D1.5.** In addition to these fees for event management and administrative functions, services such as parking, cleaning and highways may apply additional approved fees that seek to recover the cost of providing associated services.
- D1.6.** The new fees and charges have been set following a review of comparable services offered by similar venues and bodies. They introduce higher charges in areas where it's felt the market can bear this, such as for areas of highest footfall and demand. The charges also seek to differentiate between small commercial companies and larger companies and better reflect officer time in

facilitating and managing filming, events and activities that differ in scale and impact. The principles behind the changes for administration of events and filming are to:

- Maximise income we can achieve from commercial organisations, to enable overall cost recovery.
- recognise that there will remain waivers of the fees for community festivals in receipt of a Camden Community Festival Grant (as agreed by Cabinet in December 2014).
- allow exemptions for learning and employment activities managed by the Council, principally through Libraries.

D1.7. The new fee structure will impact across all sectors, including for community organisations that have previously had access to significant fee subsidies. Concessionary charges will apply for certain community organisations and officers will seek to offer advice and information concerning options and choices that may be more affordable. Significant increases are proposed for the hire of library meeting spaces after hours and at weekends and evenings. These increases better reflect the cost of keeping large public buildings open for an event, as well as officer time in supporting out of hour events.

D1.8. Initial Equality Impact Assessments on the proposals have been undertaken and further assessments will be carried out to ensure that there are no negative or disproportionate impacts on groups with protected characteristics.

Sports

D1.9. It is proposed to introduce a new charge for Group Exercise Courses (GEC). Customers have been asking for a structured, progressive course that allows them to develop specific skills and achieve specific health and fitness goals. So this new charge service would be offered to non-members, in particular for people that may want to get into physical activity and fitness but feel unable to commit to full membership. This will allow for a more gradual introduction and a concessionary charge will be available.

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Fees and Charges Requiring Cabinet Approval - New Fees

Description of Fee/ Charge	Proposed 2015/16 Charge including VAT £	Effective date
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Housing and Adult Social Care

The Redress Scheme for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc. (England) Order 2014.	5,000.00	01/03/2015
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Culture & Environment

INDOOR VENUES - 5PS Floors 10 - 11 after 6pm and Saturday - Sunday Room 1	135.00	01/04/2015
INDOOR VENUES - 5PS Floors 10 - 11 after 6pm and Saturday - Sunday Room 2 or 3	100.00	01/04/2015
INDOOR VENUES - 5PS Floors 10 - 11 after 6pm and Saturday - Sunday Room 1, 2 and 3	300.00	01/04/2015
INDOOR VENUES - 5PS Floors 10 - 11 after 6pm and Saturday - Sunday Room 3 and roof terrace	220.00	01/04/2015
INDOOR VENUES - 5PS Floors 10 - 11 after 6pm and Saturday - Sunday Rooms 1, 2, 3 and roof terrace	420.00	01/04/2015
INDOOR VENUES - 5PS Atrium level 0 - Ground floor Weekday (Mon. - Fri. 6am - 6pm)	90.00	01/04/2015
INDOOR VENUES - 5PS Atrium level 0 - Ground floor Weeknight (Mon. - Fri. 6pm - 8pm)	140.00	01/04/2015
INDOOR VENUES - 5PS Atrium level 0 - Ground floor Weeknight out of hours (Mon. - Fri. 8pm - 12am)	140.00	01/04/2015
INDOOR VENUES - 5PS Atrium level 0 - Ground floor Weekend day (6am - 6pm)	140.00	01/04/2015
INDOOR VENUES - 5PS Atrium level 0 - Ground floor Weekend night (6pm - 12am)	145.00	01/04/2015
LIBRARIES 5PS LIBRARY Children's library (only available after hours) Weeknight (Mon. - Fri. 8pm - 12am)	140.00	01/04/2015
LIBRARIES 5 PS LIBRARY Children's library (only available after hours) Weekend night (8pm - 12am)	145.00	01/04/2015
LIBRARIES 5 PS LIBRARY Adult library (only available after hours) Weeknight (Mon. - Fri. 8pm - 12am)	140.00	01/04/2015
LIBRARIES 5 PS LIBRARY Adult library (only available after hours) Weekend night (8pm - 12am)	145.00	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weeknight (Mon. - thur 8pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekday night - Fri 5pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekend night - sat (5pm - 12am)	110.00	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekend night - sun (4pm - 12am)	110.00	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekend night - sat (5pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekend night - sun (4pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weeknight (Mon. - thur 8pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekday night - Fri 5pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekend night - sat (5pm - 12am)	125.00	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekend night - sun (4pm - 12am)	125.00	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	Proposed 2015/16 Charge including VAT	Effective date
	£	
LIBRARIES SWISS COTTAGE Gallery Weekday Mon. - Thurs (10am - 8pm)	130.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekday - Fri (10am - 5pm)	130.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weeknight Mon. – Thurs(8pm - 12am)	180.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekday night - Fri (5pm - 12am)	180.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekend day - sat (10am - 5pm)	130.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekend day - sun (11am - 4pm)	130.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekend night - sat (5pm - 12am)	200.00	01/04/2015
LIBRARIES SWISS COTTAGE Gallery Weekend night - sun (4pm - 12am)	200.00	01/04/2015
LIBRARIES SWISS COTTAGE Rest / catering area Weekend night - sat (5pm - 12am)	125.00	01/04/2015
LIBRARIES SWISS COTTAGE rest/ catering area weekday nights (8pm – 12am)	125.00	01/04/2015
LIBRARIES SWISS COTTAGE rest / catering area Weekend night - sun (4pm - 12am)	125.00	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekend night - sat (5pm - 12am)	100.00	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekend night - sun (4pm - 12am)	100.00	01/04/2015
PARKS Community event qualifying at cost half day	10% off half day rate	01/04/2015
PARKS Community event qualifying at cost full day	10% off full day rate	01/04/2015
PARKS Small scale event full day, under 100 attendees	600.00	01/04/2015
PARKS Midscale event half day, under 500 attendees	500.00	01/04/2015
PARKS Large corporate event half day £5m+	2,500.00	01/04/2015
PARKS Large corporate event full day £5m+	5,000.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Community event qualifying at cost half day	10% off half day rate	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Community event qualifying at cost full day	10% off full day rate	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Small/Midscale event half day, under 500 attendees	500.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Small/Midscale event full day, under 500 attendees	1,000.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Corporate event half day	1,500.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Corporate event full day	3,000.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Large corporate event half day £5m+	2,000.00	01/04/2015
HIGHWAYS AND UNTRADITIONAL SPACES FOR EVENTS Large corporate event full day £5m+	4,000.00	01/04/2015
FILM Filming Admin Charges - one off medium Crew	160.00	01/04/2015
FILM Filming Admin Charges - one off Large crew £10m+	300.00	01/04/2015
FILM Location Admin Charges (recce) by the hour Charity/Student	-	01/04/2015
FILM Location Admin Charges (recce) by the hour medium Crew	150.00	01/04/2015
FILM Location Admin Charges (recce) by the hour Large crew £10m+	275.00	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	Proposed 2015/16 Charge including VAT	Effective date
	£	
Event Project Management- Rates per hour Community event qualifying for event 'at cost'	10% off	01/04/2015
Event Project Management- Rates per hour Internal council client	10% off	01/04/2015
Event Project Management- Rates per hour Small scale event under 100 attendees	70.00	01/04/2015
Event Project Management- Rates per hour Midscale event under 500 attendees	80.00	01/04/2015
Event Project Management- Rates per hour Corporate events	120.00	01/04/2015
Event Project Management- Rates per hour Large corporate events	160.00	01/04/2015
Bar Fees - One off payment per day/use Under 100 people	100.00	01/04/2015
Bar Fees - One off payment per day/use Under 300 people	300.00	01/04/2015
Bar Fees - One off payment per day/use Under 500 people	500.00	01/04/2015
Bar Fees - One off payment per day/use Under 750 people	750.00	01/04/2015
All Centres - GE 8 wk Course Adult Member	60.00	01/04/2015
All Centres - GE 8 wk Course Adult Non Member	78.00	01/04/2015
All Centres - GE 8 wk Course Adult Concession	45.00	01/04/2015

Fees and Charges Requiring Cabinet Approval - Existing Fees

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
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Culture & Environment					
INDOOR VENUES – Camden Centre Main Hall Weekday (Mon. - Fri. 6am - 6pm)	195.00	210.00	15.00	7.69%	01/04/2015
INDOOR VENUES - Camden Centre Main Hall Weekend - (Fri. night 6pm – 6am)	395.00	415.00	20.00	5.06%	01/04/2015
INDOOR VENUES - Camden Centre Main Hall Weekend night (Sat. night - 6pm - 6am)	395.00	415.00	20.00	5.06%	01/04/2015
INDOOR VENUES - Camden Centre Small hall Weekday (Mon. - Fri. 6am - 6pm)	88.00	95.00	7.00	7.95%	01/04/2015
INDOOR VENUES - Camden Centre Small hall Weeknight (Mon. - Thurs 6pm – 06.00am)	135.00	145.00	10.00	7.41%	01/04/2015
INDOOR VENUES - Camden Centre Small hall Weekend (Fri - 6pm-6am end of Sun)	135.00	145.00	10.00	7.41%	01/04/2015
INDOOR VENUES - Camden Centre Small hall Weekend with main hall (Fri 6pm-end of Sun)	70.00	75.00	5.00	7.14%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES CAMDEN TOWN main Library space, divided into 2 sections, each available for hire after core hours. Weeknight (Mon. - Fri. 7pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES CAMDEN TOWN main Library space, divided into 2 sections, each available for hire after core hours. Weekend night (7pm - 12am)	35.00	110.00	75.00	214.29%	01/04/2015
LIBRARIES HOLBORN Learning Centre (only available after hours) Weeknight (Mon. - Fri. 7pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES HOLBORN Learning Centre (only available after hours) Weekend night - Sat (5pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES HOLBORN Training room Weekday Mon. - Fri. (10am - 7pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES HOLBORN Training room Weeknight (Mon. - Fri. 7pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES HOLBORN Training room Weekend day - sat (10am - 6pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES HOLBORN Training room Weekend night - sat (6pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES HOLBORN Zone room Weekday Mon. - Fri. (10am - 7pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES HOLBORN Zone room Weeknight (Mon. - Fri. 7pm - 12am)	25.00	110.00	85.00	340.00%	01/04/2015
LIBRARIES HOLBORN Zone room Weekend day - sat (10am - 5pm)	25.00	45.00	20.00	80.00%	01/04/2015
LIBRARIES HOLBORN Zone room Weekend night - sat (8pm - 12am)	25.00	110.00	85.00	340.00%	01/04/2015
LIBRARIES HOLBORN Local studies meeting room Weekday Mon. - Fri. (10am - 7pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES HOLBORN Local studies meeting room Weeknight (Mon. - Fri. 7pm - 12am)	20.00	110.00	90.00	450.00%	01/04/2015
LIBRARIES HOLBORN Local studies meeting room Weekend day - sat (10am - 5pm)	20.00	45.00	25.00	125.00%	01/04/2015
LIBRARIES HOLBORN Local studies meeting room Weekend night - sat (5pm - 12am)	25.00	115.00	90.00	360.00%	01/04/2015
LIBRARIES HOLBORN Public library areas (only available after hours) Weeknight Mon. - Fri (7pm - 12am)	45.00	200.00	155.00	344.44%	01/04/2015
LIBRARIES HOLBORN Public library areas (only available after hours) Weekend day Sunday	45.00	250.00	205.00	455.56%	01/04/2015
LIBRARIES HOLBORN Public library areas (only available after hours) Weekend night - sat & sun (5pm - 12am)	45.00	200.00	155.00	344.44%	01/04/2015
LIBRARIES HOLBORN 4th floor event space Weekday Mon. - Fri. (8am - 6pm)	45.00	200.00	155.00	344.44%	01/04/2015
LIBRARIES HOLBORN 4th floor event space Weeknight (Mon. - Fri. 6pm - 12am)	45.00	250.00	205.00	455.56%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES HOLBORN 4th floor event space Weekend day (10am - 5pm)	45.00	300.00	255.00	566.67%	01/04/2015
LIBRARIES HOLBORN 4th floor event space Weekend night (5pm - 12am)	45.00	350.00	305.00	677.78%	01/04/2015
LIBRARIES HOLBORN Reading Search Room Weekday - wed. (10am - 7pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES HOLBORN Reading Search Room Weeknight (Mon. - Fri. 7pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES HOLBORN Reading Search Room Weekend night - sat (5pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES KENTISH TOWN Entire library (only available after hours) Weeknight (Mon. - Fri. 7pm - 12am)	35.00	115.00	80.00	228.57%	01/04/2015
LIBRARIES KENTISH TOWN Entire library (only available after hours) Weekend day Sunday	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES KENTISH TOWN Entire library (only available after hours) Weekend night - sat (5pm - 12am)	35.00	135.00	100.00	285.71%	01/04/2015
LIBRARIES KENTISH TOWN Meeting room Weekday Mon. - Fri. (10am - 7pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES KENTISH TOWN Meeting room Weeknight (Mon. - Fri. 7pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES KENTISH TOWN Meeting room Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES KENTISH TOWN Meeting room Weekend night - sat (5pm - 12am)	25.00	110.00	85.00	340.00%	01/04/2015
LIBRARIES KENTISH TOWN Children's library (only available after hours) Weeknight (Mon. - Fri. 7pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES KENTISH TOWN Children's library (only available after hours) Weekend night Sat (5pm - 12am)	25.00	125.00	100.00	400.00%	01/04/2015
LIBRARIES KENTISH TOWN Ground floor library office Weekday Mon. - Fri. (10am - 7pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES KENTISH TOWN Ground floor library office Weeknight (Mon. - Fri. 7pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES KENTISH TOWN Ground floor library office Weekend day - sat (11am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES KENTISH TOWN Ground floor library office Weekend night - sat (5pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES KENTISH TOWN 1st floor library office Weekday Mon. - Fri. (10am - 7pm)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES KENTISH TOWN 1st floor library office Weeknight (Mon. - Fri. 7pm - 12am)	35.00	180.00	145.00	414.29%	01/04/2015
LIBRARIES KENTISH TOWN 1st floor library office Weekend day - sat (11am - 5pm)	35.00	130.00	95.00	271.43%	01/04/2015
LIBRARIES KENTISH TOWN 1st floor library office Weekend night - sat (5pm - 12am)	35.00	200.00	165.00	471.43%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES KILBURN Entire library and learning centre (hire is per space) (only available after hours) Weeknight (Mon. - Fri. 7pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES KILBURN Entire library and learning centre (hire is per space) (only available after hours) Weekend night - sat (5pm - 12am)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES KILBURN Meeting room weekday (Mon -Fri 6am - 7pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES KILBURN Meeting room Weeknight (Mon. - Fri. 6pm - 7pm)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES KILBURN Meeting room Weekend night (7pm - 12am)	25.00	125.00	100.00	400.00%	01/04/2015
LIBRARIES KILBURN Training Room (only available after hours) Weeknight (Mon. - Fri. 6pm - 12am)	35.00	90.00	55.00	157.14%	01/04/2015
LIBRARIES KILBURN Training Room (only available after hours) Sunday day (6am - 12pm)	35.00	60.00	25.00	71.43%	01/04/2015
LIBRARIES KILBURN Training Room (only available after hours) Sunday day (6am - 12pm)	35.00	125.00	90.00	257.14%	01/04/2015
LIBRARIES QUEENS CRESCENT Main Library only available after hours - Weeknight (Mon only 6pm - 12am)	35.00	90.00	55.00	157.14%	01/04/2015
LIBRARIES QUEENS CRESCENT Children's Library (only available after hours) Weekend night – Sat/Sun (5pm - 12am)	35.00	110.00	75.00	214.29%	01/04/2015
LIBRARIES QUEENS CRESCENT Main Library (only available after hours) Weeknight (Tues - Fri. 5pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES QUEENS CRESCENT Training area (only available after hours) Weeknight (Mon. - Fri. 6pm - 12am)	35.00	90.00	55.00	157.14%	01/04/2015
LIBRARIES QUEENS CRESCENT Training area per (only available after hours) Weekend night - sat /sun (5pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekday Mon. - Fri (10am - 5pm)	35.00	55.00	20.00	57.14%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weeknight (Mon. - Thurs 8pm - 12am)	35.00	115.00	80.00	228.57%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekday night - Fri 5pm - 12am)	35.00	115.00	80.00	228.57%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekend day - sat (10am - 5pm)	35.00	60.00	25.00	71.43%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekend day - sun (11am - 4pm)	35.00	115.00	80.00	228.57%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekend night - sat (5pm - 12am)	35.00	130.00	95.00	271.43%	01/04/2015
LIBRARIES SWISS COTTAGE Events room Weekend night - sun (4pm - 12am)	35.00	130.00	95.00	271.43%	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekday Mon. - Thu (10am - 8pm)	35.00	45.00	10.00	28.57%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES SWISS COTTAGE Adelaide room Weekday - Fri (10am - 5pm)	35.00	45.00	10.00	28.57%	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekend day - sat (10am - 5pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekend night (5pm – 12am)	35.00	110.00	75.00	214.29%	01/04/2015
LIBRARIES SWISS COTTAGE Adelaide room Weekend day - sun (11am - 4pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekday Mon. - thu (10am - 8pm)	25.00	35.00	10.00	40.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weeknight (Mon. - thur 8pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekday night - Fri 5pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting room 1 Weekend day - sun (11am - 4pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekday Mon. - thu (10am - 8pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekday - Fri (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Training room Weekend day - sun (11am - 4pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekday Mon. - thu (10am - 8pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekday - Fri (10am - 5pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weeknight (Mon. - thur 8pm - 12am)	25.00	95.00	70.00	280.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekday night - Fri 5pm - 12am)	25.00	95.00	70.00	280.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekend day - sun (11am - 4pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekend night - sat (5pm - 12am)	25.00	110.00	85.00	340.00%	01/04/2015
LIBRARIES SWISS COTTAGE Foyer room 1 & 2 Weekend night - sun (4pm - 12am)	25.00	110.00	85.00	340.00%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekday Mon. - thu (10am - 8pm)	35.00	85.00	50.00	142.86%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekday - Fri (10am - 5pm)	35.00	85.00	50.00	142.86%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weeknight (Mon. - thur 8pm - 12am)	35.00	140.00	105.00	300.00%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES SWISS COTTAGE Atrium Weekday night - Fri 5pm - 12am)	35.00	140.00	105.00	300.00%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekend day - sat (10am - 5pm)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekend day - sun (11am - 4pm)	45.00	100.00	55.00	122.22%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekend night - sat (5pm - 12am)	45.00	200.00	155.00	344.44%	01/04/2015
LIBRARIES SWISS COTTAGE Atrium Weekend night - sun (4pm - 12am)	45.00	200.00	155.00	344.44%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekday Mon. - thu (10am - 8pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekday - Fri (10am - 5pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weeknight (Mon. - thur 8pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekday night - Fri 5pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Meeting Room level 2 Weekend day - sun (11am - 4pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekday Mon. - thu (10am - 8pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekday - Fri (10am - 5pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weeknight (Mon. - thur 8pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekday night - Fri 5pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekend day - sat (10am - 5pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekend day - sun (11am - 4pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekend night - sat (5pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Interview room / Office Level 2 Weekend night - sun (4pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Front Entrance Weekday Mon. - thu (10am - 8pm)	35.00	40.00	5.00	14.29%	01/04/2015
LIBRARIES SWISS COTTAGE Front Entrance Weekday - Fri (10am - 5pm)	35.00	40.00	5.00	14.29%	01/04/2015
LIBRARIES SWISS COTTAGE Front Entrance Weekend day - sat (10am - 5pm)	35.00	40.00	5.00	14.29%	01/04/2015
LIBRARIES SWISS COTTAGE Front Entrance Weekend day - sun (11am - 4pm)	35.00	40.00	5.00	14.29%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekday Mon. - thu (10am - 8pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekday - Fri (10am - 5pm)	25.00	40.00	15.00	60.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weeknight (Mon. - thur 8pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekday night - Fri 5pm - 12am)	25.00	90.00	65.00	260.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekend day - sat (10am - 5pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekend day - sun (11am - 4pm)	25.00	50.00	25.00	100.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekend night - sat (5pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES SWISS COTTAGE Quiet Area (the Bridge) Level 2 Weekend night - sun (4pm - 12am)	25.00	100.00	75.00	300.00%	01/04/2015
LIBRARIES WEST HAMPSTEAD Entire library (only available after hours) Weeknight (Mon - thurs 6 pm - 12pm)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES WEST HAMPSTEAD Entire library (only available after hours) Weekend night Fri-Sat(5pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES WEST HAMPSTEAD Entire library (only available after hours) Weekend Sun(10pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES WEST HAMPSTEAD Children's Library (Mon. 7pm - 12pm) (only available after hours) Weeknight (Mon. 7pm - 12pm)	35.00	50.00	15.00	42.86%	01/04/2015
LIBRARIES WEST HAMPSTEAD Children's Library (Mon. 7pm - 12pm) (only available after hours) Weeknight (Tues -Thur 6pm - 12pm)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES WEST HAMPSTEAD Children's Library (Mon. 7pm - 12pm) (only available after hours) Weekend night Fri- Sat(5pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
LIBRARIES WEST HAMPSTEAD Children's Library (Mon. 7pm - 12pm) (only available after hours) Weekend Sun(10pm - 12am)	35.00	100.00	65.00	185.71%	01/04/2015
PARKS Small scale event half day, under 100 attendees	255.00	300.00	45.00	17.65%	01/04/2015
PARKS Midscale event full day, under 500 attendees	515.00	1,000.00	485.00	94.17%	01/04/2015
PARKS Corporate event half day	1,030.00	1,850.00	820.00	79.61%	01/04/2015
PARKS Corporate event full day	3,500.00	3,700.00	200.00	5.71%	01/04/2015
FILM Filming Admin Charges - one off Charity/Student	15.00	25.00	10.00	66.67%	01/04/2015
FILM Filming Admin Charges - one off Small Crew	40.00	60.00	20.00	50.00%	01/04/2015

APPENDIX D2 - FEES AND CHARGES - CABINET TO APPROVE

Description of Fee/ Charge	2014/15 Charge including VAT £	Proposed 2015/16 Charge including VAT £	£ increase	% increase	Effective date
FILM Filming Admin Charges - one off Large Crew	125.00	200.00	75.00	60.00%	01/04/2015
FILM Location Admin Charges (recce) by the hour Small Crew	125.00	150.00	25.00	20.00%	01/04/2015
FILM Location Admin Charges (recce) by the hour Large Crew	125.00	180.00	55.00	44.00%	01/04/2015

Children, Schools & Families					
Performance & Stage License - DBS (Check & ID card)	60.00	64.00	4.00	6.67%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Fees and Charges Requiring Council Approval - New Fees

Description of Fee / Charge	Proposed 2015/16 Charge including VAT £	Effective date
Culture & Environment - Regeneration & Planning		
Explosives Regulations 2014 – Fees		
Licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed		
Licence to Store Explosives - New - 1 Year Duration	178.00	01/04/2015
Licence to Store Explosives - New - 2 Year Duration	234.00	01/04/2015
Licence to Store Explosives - New - 3 Year Duration	292.00	01/04/2015
Licence to Store Explosives - New - 4 Year Duration	360.00	01/04/2015
Licence to Store Explosives - New - 5 Year Duration	407.00	01/04/2015
Licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed		
Licence to Store Explosives - New - 1 Year Duration	105.00	01/04/2015
Licence to Store Explosives - New - 2 Year Duration	136.00	01/04/2015
Licence to Store Explosives - New - 3 Year Duration	166.00	01/04/2015
Licence to Store Explosives - New - 4 Year Duration	198.00	01/04/2015
Licence to Store Explosives - New - 5 Year Duration	229.00	01/04/2015
Renewal of licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, a minimum separation distance of greater than 0 metres is prescribed		
Licence to Store Explosives - Renewal - 1 Year Duration	83.00	01/04/2015
Licence to Store Explosives - Renewal - 2 Year Duration	141.00	01/04/2015
Licence to Store Explosives - Renewal - 3 Year Duration	198.00	01/04/2015
Licence to Store Explosives - Renewal - 4 Year Duration	256.00	01/04/2015
Licence to Store Explosives - Renewal - 5 Year Duration	313.00	01/04/2015
Renewal of licence to store explosives where by virtue of regulation 27 and Schedule 5 to the 2014 Regulations, no minimum separation distance or a 0 metres separation is prescribed		
Licence to store Explosives - Renewal - 1 Year Duration	52.00	01/04/2015
Licence to store Explosives - Renewal - 2 Year Duration	83.00	01/04/2015
Licence to store Explosives - Renewal - 3 Year Duration	115.00	01/04/2015
Licence to store Explosives - Renewal - 4 Year Duration	146.00	01/04/2015
Licence to store Explosives - Renewal - 5 Year Duration	178.00	01/04/2015
Varying an Explosives Licence - Varying Name of Licensee or Address of Site	35.00	01/04/2015
Transfer of Explosives Licence or registration	35.00	01/04/2015
Replacement of Explosives Licence or registration	35.00	01/04/2015
Culture & Environment - Environment & Transport		
FPN - S1- Contravention of condition of street trading licence or temporary licence	100.00	01/04/2015
FPN - S2- Making false statement in connection with application for street trading licence or temporary licence	125.00	01/04/2015
FPN - S3- Resisting or obstructing authorised officer	100.00	01/04/2015
FPN - S4- Failure to produce street trading licence on demand	100.00	01/04/2015
FPN - S5- Unlicensed street trading	150.00	01/04/2015
Scrap Metal Dealer Act 2013: Site Licence - License	500.00	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee / Charge	Proposed 2015/16 Charge including VAT £	Effective date
Scrap Metal Dealer Act 2013: Site Licence-Variation	300.00	01/04/2015
Scrap Metal Dealer Act 2013: Site Licence-Duplicate	5.00	01/04/2015
Scrap Metal Dealer Act 2013: Collector's Licence-License	400.00	01/04/2015
Scrap Metal Dealer Act 2013: Collector's Licence-Variation	300.00	01/04/2015
Scrap Metal Dealer Act 2013: Collector's Licence-Duplicate	5.00	01/04/2015

Fees and Charges Requiring Council Approval - Existing Fees

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Culture and Environment					
Street Trading - Casual Licence Ticket Book - 5 Days Trading	170.00	170.00	0.00	0.00%	01/04/2015
Street Trading - Casual Licence Ticket Book - Sunday 5 Days Trading	205.00	205.00	0.00	0.00%	01/04/2015
Street Trading - Casual Licence Ticket Book - Discount 5 Days Trading	87.50	87.50	0.00	0.00%	01/04/2015
Street Trading - Casual Licence Ticket Book - Neighbour Pitch 5 Days Trading	67.00	67.00	0.00	0.00%	01/04/2015
Street Trading Casual - Forecourt Licence Fee - Annual	1,240.00	1,240.00	0.00	0.00%	01/04/2015
Street Trading Casual - Forecourt Temporary Licence Fee - Annual	1,240.00	1,240.00	0.00	0.00%	01/04/2015
Market Licence Fees - Birchington Road - Annual	4,025.00	4,025.00	0.00	0.00%	01/04/2015
Market Licence Fee - Chalton St (Fri) - Annual	1,182.00	1,182.00	0.00	0.00%	01/04/2015
Market Licence Fee - Chalton St (Fri) - Food - Annual	1,790.00	1,790.00	0.00	0.00%	01/04/2015
Market Licence Fee - Earham St - Food - Annual	4,610.00	4,610.00	0.00	0.00%	01/04/2015
Market Licence Fee - Earham St - Annual	4,025.00	4,025.00	0.00	0.00%	01/04/2015
Market Licence Fee -Goodge Pl - Annual	4,615.00	4,615.00	0.00	0.00%	01/04/2015
Market Licence Fee -Inverness St - Food - Annual	4,615.00	4,615.00	0.00	0.00%	01/04/2015
Market Licence Fee -Inverness St - Food - Monthly	384.58	384.58	0.00	0.00%	01/04/2015
Market Licence Fee -Inverness St - Sunday - Annual	1,875.00	1,875.00	0.00	0.00%	01/04/2015
Market Licence Fee -Inverness St - Sunday - Food - Annual	2,640.00	2,640.00	0.00	0.00%	01/04/2015
Market Licence Fee -Leather Lane - Food - Annual	4,615.00	4,615.00	0.00	0.00%	01/04/2015
Market Licence Fee -Leather Lane - Annual	4,025.00	4,025.00	0.00	0.00%	01/04/2015
Market Licence Fee -Plender Street - Annual	4,025.00	4,025.00	0.00	0.00%	01/04/2015
Market Licence Fee - Queens Cres (2 DAYS) - Annual	1,795.00	1,795.00	0.00	0.00%	01/04/2015
Market Licence Fee - Queens Cres - Annual	2,560.00	2,560.00	0.00	0.00%	01/04/2015
Market Licence Fee - Queens Cres - Monthly	213.33	213.33	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Queens Crescent Street Market - Casual Fee per day	20.00	20.00	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Casual Licence Registration Fee	59.50	59.50	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Licence changes Fee (Commodity pitch)	59.50	59.50	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Late Payment Fee	30.30	30.30	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Licence Panel Fee	59.50	59.50	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Replacement Licence ID Fee	30.30	30.30	0.00	0.00%	01/04/2015
Street Trading - Miscellaneous Sites - Replacement Licence	17.30	17.30	0.00	0.00%	01/04/2015
Street Trading - Temporary Licence -1day (1-4 stalls)	200.00	200.00	0.00	0.00%	01/04/2015
Street Trading - Temporary Licence -1day (additional stall over 4)	45.00	45.00	0.00	0.00%	01/04/2015
Business Promotion (gain and reward) - per day	200.00	200.00	0.00	0.00%	01/04/2015
Return of Seized goods and or Receptacle £250	250.00	250.00	0.00	0.00%	01/04/2015
Food Safety Licensing - Food Export Certificates	63.35	63.35	0.00	0.00%	01/04/2015
Food Safety Licensing - Food Premises Register - Full	739.03	739.03	0.00	0.00%	01/04/2015
Food Safety Licensing - Food Premises Register - Category	17.95	17.95	0.00	0.00%	01/04/2015
Food Safety Licensing - Food Premises Register - Individual	8.97	8.97	0.00	0.00%	01/04/2015
Food Safety Licensing - Body Export Certificates - Free of Infection	26.39	26.39	0.00	0.00%	01/04/2015
Food Safety Licensing - Body Export Certificates - Witness Sealing of Coffin Plus Certification	36.95	36.95	0.00	0.00%	01/04/2015
Automatic or totalising weighing machines (per Hr)	86.42	86.42	0.00	0.00%	01/04/2015
Equipment designed to weigh loads in motion (per Hr)	86.42	86.42	0.00	0.00%	01/04/2015
Weighing/measuring equip, tested by means of statistical sampling (per Hr)	86.42	86.42	0.00	0.00%	01/04/2015
Testing or other services in pursuance of community obligation other than EC initial or partial verification (per Hr)	86.42	86.42	0.00	0.00%	01/04/2015
Accuracy testing or weighing measuring of goods upon request (S74 WMA '85) (per Hr)	86.42	86.42	0.00	0.00%	01/04/2015
Not exceeding 10kg	25.99	25.99	0.00	0.00%	01/04/2015
Exceeding 10kg but not exceeding 100kg	46.79	46.79	0.00	0.00%	01/04/2015
Exceeding 100kg but not exceeding 250kg	55.04	55.04	0.00	0.00%	01/04/2015
Exceeding 250kg but not exceeding 1 tonne	92.62	92.62	0.00	0.00%	01/04/2015
Exceeding 1 tonne but not exceeding 10 tonnes	154.66	154.66	0.00	0.00%	01/04/2015
Exceeding 10 tonnes but not exceeding 30 tonnes	343.95	343.95	0.00	0.00%	01/04/2015
Exceeding 30 tonnes but not exceeding 60 tonnes	483.09	483.09	0.00	0.00%	01/04/2015
Additional costs involved in testing instruments calibrated to weigh both metric & imperial (per Hr)	86.31	86.31	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Individual Weights (30% reduction for 50 or More weights submitted at 1 time)	9.32	9.32	0.00	0.00%	01/04/2015
Container type (unsubdivided)	81.08	81.08	0.00	0.00%	01/04/2015
Multigrade (with price computing device) - Single outlets - Solely price adjustment	112.62	112.62	0.00	0.00%	01/04/2015
Multigrade (with price computing device) - Single outlets - All others	179.15	179.15	0.00	0.00%	01/04/2015
Other types - Single outlets - Solely price adjustment	88.73	88.73	0.00	0.00%	01/04/2015
Other types - Single outlets - All others	112.62	112.62	0.00	0.00%	01/04/2015
Other types - Multi outlets - 2 metres tested	215.27	215.27	0.00	0.00%	01/04/2015
Other types - Multi outlets - 3 metres tested	285.84	285.84	0.00	0.00%	01/04/2015
Other types - Multi outlets - 4 metres tested	329.13	329.13	0.00	0.00%	01/04/2015
Other types - Multi outlets - 5 metres tested	415.71	415.71	0.00	0.00%	01/04/2015
Other types - Multi outlets - 6 metres tested	471.39	471.39	0.00	0.00%	01/04/2015
Other types - Multi outlets - 7 metres tested	557.97	557.97	0.00	0.00%	01/04/2015
Other types - Multi outlets - 8 metres tested	629.68	629.68	0.00	0.00%	01/04/2015
Additional costs involved in testing ancillary equipment which requires additional testing on site (per Hr)	86.31	86.31	0.00	0.00%	01/04/2015
Other weighing or measuring equipment (not listed) (per Hr)	86.31	86.31	0.00	0.00%	01/04/2015
Competitive Bidding (Lifetime licence)	395.91	407.79	11.88	3.00%	01/04/2015
Poisons: Entry on list: To sell poison	63.35	63.35	0.00	0.00%	01/04/2015
Poisons: Entry on list: Retention on list	51.40	51.40	0.00	0.00%	01/04/2015
Poisons: Entry on list: Change of detail	17.95	17.95	0.00	0.00%	01/04/2015
Fireworks Annual Licence Fee	500.00	500.00	0.00	0.00%	01/04/2015
Register of Motor Salvage Fees	77.25	77.25	0.00	0.00%	01/04/2015
Health & Safety - Dangerous Wild Animals - Premises - Annual licences	408.91	421.18	12.27	3.00%	01/04/2015
Health & Safety - Dangerous Wild Animals - On Location - Annual licences	150.38	154.89	4.51	3.00%	01/04/2015
Health & Safety - Dog Breeding Establishments - Annual licences	273.98	282.20	8.22	3.00%	01/04/2015
Health & Safety - Annual Animal Boarding Establishments licences	297.67	306.60	8.93	3.00%	01/04/2015
Health & Safety - Annual Farm licences	155.53	160.20	4.67	3.00%	01/04/2015
Health & Safety - Annual Pet Shop Licence	329.60	339.49	9.89	3.00%	01/04/2015
Health & Safety - Annual Riding Establishment Licences	674.65	694.89	20.24	3.00%	01/04/2015
Personal Licence Fee - new grant or renewal	37.00	37.00	0.00	0.00%	01/04/2015
Annual Charge - Premises licences and Club Premises Certificates - Band A (0-4,300) Non Domestic Rateable Value	70.00	70.00	0.00	0.00%	01/04/2015
Annual Charge - Premises licences and Club Premises Certificates - Band B (4,301-33,000) Non Domestic Rateable Value	180.00	180.00	0.00	0.00%	01/04/2015
Annual Charge - Premises licences and Club Premises Certificates - Band C (33,001-87,000) Non Domestic Rateable Value	295.00	295.00	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Annual Charge - Premises licences and Club Premises Certificates - Band D (87,001-125,000) Non Domestic Rateable Value	320.00	320.00	0.00	0.00%	01/04/2015
Annual Charge - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value	350.00	350.00	0.00	0.00%	01/04/2015
Annual Charge - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value (Alcohol as primary activity)	640.00	640.00	0.00	0.00%	01/04/2015
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	1,050.00	0.00	0.00%	01/04/2015
New grant or variation - premises licences and club premises certificates - Band A (0 -4,300) Non Domestic Rateable Value	100.00	100.00	0.00	0.00%	01/04/2015
New grant or variation - Premises licences and Club Premises Certificates - Band B (4301 - 33,000) Non Domestic Rateable Value	190.00	190.00	0.00	0.00%	01/04/2015
New grant or variation - Premises licences and Club Premises Certificates - Band C (33,001 - 87,000) Non Domestic Rateable Value	315.00	315.00	0.00	0.00%	01/04/2015
New grant or variation - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value	450.00	450.00	0.00	0.00%	01/04/2015
New grant or variation - Premises licences and Club Premises Certificates - Band E (125,001 and over) Non Domestic Rateable Value	635.00	635.00	0.00	0.00%	01/04/2015
New grant or variation - Premises licences and Club Premises Certificates - Band D (87,001 - 125,000) Non Domestic Rateable Value	900.00	900.00	0.00	0.00%	01/04/2015
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	1,905.00	0.00	0.00%	01/04/2015
Supply of copies of information contained in register	5.00	5.00	0.00	0.00%	01/04/2015
Supply of copies of information contained in register - per page	0.20	0.20	0.00	0.00%	01/04/2015
Application for copy of licence or summary on theft, loss etc of premises license or summary	10.50	10.50	0.00	0.00%	01/04/2015
Notification of change of name or address (holder of premises licence)	10.50	10.50	0.00	0.00%	01/04/2015
Application to vary specified individual as premises supervisor	23.00	23.00	0.00	0.00%	01/04/2015
Application to transfer premises licence	23.00	23.00	0.00	0.00%	01/04/2015
Interim authority notice	23.00	23.00	0.00	0.00%	01/04/2015
Application for making of a provisional statement	315.00	315.00	0.00	0.00%	01/04/2015
Application for copy of certificate or summary on theft, loss etc of certificate or summary	10.50	10.50	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Notification of change of name or alteration of club rules	10.50	10.50	0.00	0.00%	01/04/2015
Change of relevant registered address of club	10.50	10.50	0.00	0.00%	01/04/2015
Temporary Event Notices	21.00	21.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Fee	1,000.00	1,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 10,000 to 14,999 people Additional Fee	2,000.00	2,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 15,000 to 19,999 people Additional Fee	4,000.00	4,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 20,000 to 29,999 people Additional Fee	8,000.00	8,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 30,000 to 39,999 people Additional Fee	16,000.00	16,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 40,000 to 49,999 people Additional Fee	24,000.00	24,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 50,000 to 59,999 people Additional Fee	32,000.00	32,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 60,000 to 69,999 people Additional Fee	40,000.00	40,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 70,000 to 79,999 people Additional Fee	48,000.00	48,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 80,000 to 89,999 people Additional Fee	56,000.00	56,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 90,000 and over people Additional Fee	64,000.00	64,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 5,000 to 9,999 people Additional Annual Fee	500.00	500.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 10,000 to 14,999 people Additional Annual Fee	1,000.00	1,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 15,000 to 19,999 people Additional Annual Fee	2,000.00	2,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 20,000 to 29,999 people Additional Annual Fee	4,000.00	4,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 30,000 to 39,999 people Additional Annual Fee	8,000.00	8,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 40,000 to 49,999 people Additional Annual Fee	12,000.00	12,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 50,000 to 59,999 people Additional Annual Fee	16,000.00	16,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 60,000 to 69,999 people Additional Annual Fee	20,000.00	20,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 70,000 to 79,999 people Additional Annual Fee	24,000.00	24,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 80,000 to 89,999 people Additional Annual Fee	28,000.00	28,000.00	0.00	0.00%	01/04/2015
Large Scale Events or Premises which will cater for 90,000 and over people Additional Annual Fee	32,000.00	32,000.00	0.00	0.00%	01/04/2015
Application for copy of notice on theft, loss etc of temporary event notice	10.50	10.50	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Application for copy of licence on theft, loss etc of personal licence	10.50	10.50	0.00	0.00%	01/04/2015
Notification of change of name or address (personal licence)	10.50	10.50	0.00	0.00%	01/04/2015
Notice of interest in any premises	21.00	21.00	0.00	0.00%	01/04/2015
Minor Variation Fee	89.00	89.00	0.00	0.00%	01/04/2015
Application to vary a licence to include alternative conditions (disapply DPS for community premises)	23.00	23.00	0.00	0.00%	01/04/2015
Supply of conditions	15.45	15.45	0.00	0.00%	01/04/2015
Competitive Bidding (Lifetime licence)	415.09	415.09	0.00	0.00%	01/04/2015
Pools Promoter: Initial Registration	477.92	477.92	0.00	0.00%	01/04/2015
Pools Promoter: Renewal	477.92	477.92	0.00	0.00%	01/04/2015
Gaming Machine Notification	50.00	50.00	0.00	0.00%	01/04/2015
Licensed Premises Gaming Machine Permit (LPGMP)	150.00	150.00	0.00	0.00%	01/04/2015
Annual Fee for LPGMP	50.00	50.00	0.00	0.00%	01/04/2015
Variation of LPGMP	100.00	100.00	0.00	0.00%	01/04/2015
Transfer of LPGMP	25.00	25.00	0.00	0.00%	01/04/2015
Betting Shops - New Application (Premises Licence)	940.00	940.00	0.00	0.00%	01/04/2015
Betting Shops - Variation of application	730.00	730.00	0.00	0.00%	01/04/2015
Betting Shops - Annual Fee	600.00	600.00	0.00	0.00%	01/04/2015
Betting Shops - Provisional Statement	530.00	530.00	0.00	0.00%	01/04/2015
Betting Shops - New Application (Premises Licence) with a provisional statement	310.00	310.00	0.00	0.00%	01/04/2015
Betting Shops - Transfer of licence	180.00	180.00	0.00	0.00%	01/04/2015
Betting Shops - Reinstatement of licence	110.00	110.00	0.00	0.00%	01/04/2015
Betting Shops - 1st Annual fee for licence with seasonal condition	370.00	370.00	0.00	0.00%	01/04/2015
Betting Shops - Seasonal condition Annual Fee	460.00	460.00	0.00	0.00%	01/04/2015
Betting Shops - Copy of Licence	25.00	25.00	0.00	0.00%	01/04/2015
Betting Shops - Change of circumstance	40.00	40.00	0.00	0.00%	01/04/2015
Converted Casino - Variation of application	860.00	860.00	0.00	0.00%	01/04/2015
Converted Casino - Annual Fee	660.00	660.00	0.00	0.00%	01/04/2015
Converted Casino - Transfer of licence	180.00	180.00	0.00	0.00%	01/04/2015
Converted Casino - Reinstatement of licence	120.00	120.00	0.00	0.00%	01/04/2015
Converted Casino - 1st Annual fee for licence with seasonal condition	400.00	400.00	0.00	0.00%	01/04/2015
Converted Casino - Seasonal condition Annual Fee	500.00	500.00	0.00	0.00%	01/04/2015
Converted Casino - Copy of Licence	25.00	25.00	0.00	0.00%	01/04/2015
Converted Casino - Change of circumstance	40.00	40.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - New Application (Premises Licence)	520.00	520.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Variation of application	430.00	430.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Annual Fee	570.00	570.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Provisional Statement	520.00	520.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - New Application (Premises Licence) with a provisional statement	310.00	310.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Transfer of licence	180.00	180.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Reinstatement of licence	110.00	110.00	0.00	0.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Adult Gaming Centre - 1st Annual fee for licence with seasonal condition	340.00	340.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Seasonal condition Annual Fee	430.00	430.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Copy of Licence	25.00	25.00	0.00	0.00%	01/04/2015
Adult Gaming Centre - Change of circumstance	50.00	50.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - New Application (Premises Licence)	520.00	520.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Variation of application	440.00	440.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Annual Fee	600.00	600.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Provisional Statement	520.00	520.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - New Application (Premises Licence) with a provisional statement	310.00	310.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Transfer of licence	180.00	180.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Reinstatement of licence	110.00	110.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - 1st Annual fee for licence with seasonal condition	360.00	360.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Seasonal condition Annual Fee	450.00	450.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Copy of Licence	25.00	25.00	0.00	0.00%	01/04/2015
Family Entertainment Centre - Change of circumstance	40.00	40.00	0.00	0.00%	01/04/2015
Bingo Hall - New Application (Premises Licence)	810.00	810.00	0.00	0.00%	01/04/2015
Bingo Hall - Variation of application	660.00	660.00	0.00	0.00%	01/04/2015
Bingo Hall - Annual Fee	620.00	620.00	0.00	0.00%	01/04/2015
Bingo Hall - Provisional Statement	550.00	550.00	0.00	0.00%	01/04/2015
Bingo Hall - New Application (Premises Licence) with a provisional statement	320.00	320.00	0.00	0.00%	01/04/2015
Bingo Hall - Transfer of licence	180.00	180.00	0.00	0.00%	01/04/2015
Bingo Hall - Reinstatement of licence	110.00	110.00	0.00	0.00%	01/04/2015
Bingo Hall - 1st Annual fee for licence with seasonal condition	390.00	390.00	0.00	0.00%	01/04/2015
Bingo Hall - Seasonal condition Annual Fee	490.00	490.00	0.00	0.00%	01/04/2015
Bingo Hall - Copy of Licence	25.00	25.00	0.00	0.00%	01/04/2015
Bingo Hall - Change of circumstance	40.00	40.00	0.00	0.00%	01/04/2015
Lotteries: Registration - New	40.00	40.00	0.00	0.00%	01/04/2015
Lotteries: Registration - Renewal	20.00	20.00	0.00	0.00%	01/04/2015
MST: Cat A - New (Massage and Special Treatments)	2,108.00	2,171.24	63.24	3.00%	01/04/2015
MST: Cat A Renewal (Massage and Special Treatments)	2,080.00	2,142.40	62.40	3.00%	01/04/2015
MST: Cat B - New (Hairdressers, nailbars, tattoo,etc)	548.00	564.44	16.44	3.00%	01/04/2015
MST: Cat B - Renewal (hairdressers, nailbars, tattoo,etc)	498.00	512.94	14.94	3.00%	01/04/2015
Special Treatment Establishment licence: Ancillary Business: Transfer	46.00	47.38	1.38	3.00%	01/04/2015

APPENDIX D3 - FEES AND CHARGES - COUNCIL TO APPROVE

Description of Fee/ Charge	2014/15 Charge Including VAT £	Proposed 2015/16 Charge Including VAT £	£ increase	% increase	Effective date
Transmission of licence (in the event of the death of the licensee) for remainder of year	46.00	47.38	1.38	3.00%	01/04/2015
Change of name or address of licence holder	46.00	47.38	1.38	3.00%	01/04/2015
Variation to licence (New treatment similar to existing)	46.00	47.38	1.38	3.00%	01/04/2015
Variation to licence (New category of treatment)	140.00	144.20	4.20	3.00%	01/04/2015
Variation to licence (Hours)	46.00	47.38	1.38	3.00%	01/04/2015
Sex Shops and Sex Cinemas: Annual Supplementary Fee: New Applications	3,500.00	3,500.00	0.00	0.00%	01/04/2015
Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Variation	1,500.00	1,500.00	0.00	0.00%	01/04/2015
Sex Shops and Sex Cinemas: Annual Supplementary Fee: Standard Transfer	1,500.00	1,500.00	0.00	0.00%	01/04/2015
Sex Shops and Sex Cinemas: New	10,945.00	10,945.00	0.00	0.00%	01/04/2015
Sex Shops and Sex Cinemas: Renewals	10,935.00	10,935.00	0.00	0.00%	01/04/2015
Sex Entertainment Venues: Replacement License	20.00	10.00	-10.00	-50.00%	01/04/2015
Sex Entertainment Venues: Change of Details	40.00	20.00	-20.00	-50.00%	01/04/2015
Sex Entertainment Venues: New and Renewal with Variation - fee if License refused	7,330.00	6,560.00	-770.00	-10.50%	01/04/2015
Sex Entertainment Venues: Standard Renewal - fee if License refused	4,290.00	3,990.00	-300.00	-6.99%	01/04/2015
Sex Entertainment Venues: Standard Variation	5,190.00	4,220.00	-970.00	-18.69%	01/04/2015
Sex Entertainment Venues: Transfer	230.00	180.00	-50.00	-21.74%	01/04/2015
Sex Entertainment Venues: New and Renewal with Variation	10,000.00	8,030.00	-1,970.00	-19.70%	01/04/2015
Sex Entertainment Venues: Standard Renewal	6,960.00	5,460.00	-1,500.00	-21.55%	01/04/2015
Busking Licence - Standard	19.00	19.00	0.00	0.00%	01/04/2015
Busking Licence - Special	47.00	47.00	0.00	0.00%	01/04/2015

Housing & Adult Social Care					
HMO Mandatory Licensing - Basic premises Licence- New Licenses	698.34	450.00	-248.34	-35.56%	01/04/2015
HMO Mandatory Licensing - Additional Fee, per unit, in premises- New Licenses	30.90	45.00	14.10	45.62%	01/04/2015
HMO Mandatory Licensing - Additional Fee, per unit, in premises-Renewals	30.90	30.00	-0.90	-2.91%	01/04/2015
HMO Mandatory Licensing - Basic premises Licence- Renewals	515.00	450.00	-65.00	-12.62%	01/04/2015

E LEVIES - BACKGROUND

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

North London Waste Authority

- E.1 The North London Waste Authority (NLWA) is made up of seven north London boroughs (Barnet, Camden, Enfield, Hackney, Haringey, Islington and Waltham Forest). It is responsible for the disposal of almost one million tonnes of waste every year. The levy is apportioned between boroughs using three bases- waste tonnage, Council Tax Base and the costs of household waste recycling centres situated within the relevant borough.
- E.2 The NLWA Revenue Budget and Levy 2015/16 report was published on 12th February 2015. It gave details of the NLWA levy for 2015/16, which comprises of two elements: a base levy element and the Household Waste Recycling Centre (HWRC) element. The HWRC element of the levy is based on the current cost of operating the Regis Road HWRC facility.
- E.3 The base element of the levy will be apportioned using a combination of tonnages and council tax base. Additionally, the HWRC element of the levy will be apportioned in such a way that Camden will only incur costs associated with the running of the HWRC that resides within its boundary. Pressures relating to the NLWA levy are discussed in appendix G.

London Pensions Fund Authority

- E.4 The London Pensions Fund Authority (LPFA) raises a levy each year to meet pension costs and other employer liabilities for which LPFA is now responsible but cannot charge to the pension fund. These payments relate to former employees of the Greater London Council (GLC), the Inner London Education Authority and the London Residuary Body (LRB). The Greater London levy is payable by all the boroughs, the Inner London levy only in Inner London boroughs (including the City of London). The levy is calculated by reference to the Council Tax Base.

Lee Valley Regional Park Authority

- E.5 The Lee Valley Regional Park Authority is a statutory body responsible for managing and developing the 26 mile long, 10,000 acre linear Lee Valley Regional Park (Regional Park) - the only regional park serving London, Hertfordshire and Essex. The park is partly funded by a levy set by reference to the Council Tax Base. The Authority has a duty to develop and preserve leisure, recreation, sport and nature throughout the Regional Park. It is also responsible for regenerating derelict and neglected land into high quality public open spaces and wildlife habitats of ecological importance, as well as preserving the region's historical value.

Garden Squares

- E.6 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

- E.7 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

- E.8 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)

- E.9 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

- E.10 London Boroughs are required to pay an annual sum to Transport for London (TfL) for the operation of traffic signals. Following the procurement of a new contract by TfL, a discount was applied to 2015/16. This coupled with increased accuracy in projections, resulted in a reduction of £0.064m (20%) from the previous year.

F RECOMMENDED BASELINE PLUS PROJECTS

Children, Schools & Families

F.1 Parliament Hill / William Ellis £4m

The CIP project across Parliament Hill and William Ellis Schools, approved in 2012 with a budget of £22.9m, will address the highest priority condition, suitability and sustainability issues. William Ellis will benefit from repairs and improvements whilst Parliament Hill will benefit through refurbishment, remodelling, and rebuild, including a new La Swap sixth form facility on the site. The La Swap sixth form is a consortium of four Camden schools: La Sainte Union, Acland Burghley, William Ellis and Parliament Hill. It is one of the largest consortia in London and offers a wide range of courses for students. Each school specialises in a certain curriculum areas: La Sainte Union is known for science, Parliament Hill is known for its technology workshops, Acland Burghley is known for its arts and media centre and William Ellis is known for its language department.

It has been a particularly complex project and there have been concerns raised by the local community and planners over the impact that the new building would have on the local area as the school is within Dartmouth Park conservation area. The complex discussions regarding a design solution that meets both the schools' needs and which contributes positively to the local area have had an impact on the original timescales for delivery of the scheme which in turn has had an impact on the budget for the project. The current construction climate is such that costs for the agreed scheme have had to be re-evaluated and this has meant revisions to the scope of the original project in order to achieve the planning compliant scheme that officers currently have. As a result, costs on the scheme have increased by around £6.7m. Officers have been looking in detail at how costs on the scheme could be reduced and how any remaining shortfall might be met. It is thought that £1m could be reduced from the scope of works, but this would leave a £5.7m funding gap. Officers have identified £1.7m from within the CSF Capital programme to support the project but this does leave a £4m funding gap which is the subject of this baseline plus bid.

F.2 Autistic Spectrum Disorder / Moderate Learning Difficulties Unit (ASD / MLD) £5.5m

The Council is facing a growing need to provide additional secondary Autistic Spectrum Disorder (ASD) / Moderate Learning Difficulties (MLD) places in-house. The numbers of ASD cases being diagnosed has increased approximately 30% year on year, whilst MLD cases are remaining constant. A designated new ASD/MLD unit would offer opportunities for greater efficiency in delivering a multi-agency team around the child, whilst increasing parental confidence in the Council's support of secondary aged young people with ASD and MLD. The level of demand suggests that a minimum provision of 50 places is needed, which would also be more cost effective to run and enable a wider choice of facilities to be provided to meet individual children's needs. It is anticipated that the new facility would be linked to Swiss Cottage School and build on the school's expertise, but a site and building will need to be identified. The lack so far of an identified site represents a risk to delivery.

Whilst there will be a capital outlay for initial building works for the new provision, retaining pupils within the borough who would otherwise have needed to be found

expensive places at alternative sites (either out-borough or in non-Council provision) will provide savings for the Council.

Culture & Environment

F.3 Tree Risk Mitigation programme £0.685m

This programme consists of (a) tree replacement and (b) Massaria Infestation. The former will replace 300 large street trees that have been assessed as high risk relating to the actions of tree roots and the damage they can cause to nearby buildings. The latter will deal with the Massaria fungus which is a relatively new disease to London Plane trees. It has now infected a significant number of Plane trees in our parks. There are no controls available and the fungus can spread easily causing tree limbs to die back very quickly and the resulting dead limbs present a hazard to the public. Early intervention is crucial.

F.4 Recycling sites £0.340m

The investment will fund bin casings for 60 on-street recycling sites (£5,000 per site – supply and fitting). The casings will help promote recycling and improve operational efficiency by: improving site aesthetics; reducing fly-tipping; improving site cleanliness; extending the life of a bin; reducing site vandalism, and reducing the operational inefficiency of overflowing recycling bins.

F.5 Fit-out at new Kings Cross Sports Facility £2.2m

The Kings Cross regeneration project includes a section 106 agreement for a new Sports facility (in addition to the leisure centre at 5 Pancras Square). The S106 is design and build shell and core. Fit out is the responsibility of Camden. It is proposed to commence and complete construction of the new building in 2017/18. GLL would run the facility as a satellite to Pancras Square Leisure, helping to minimise staff costs and ensure financial viability. It will be operated as a multi-functional facility with a multi-use sports hall that can respond to local demand and a functional fitness room that can be appropriately programmed. Revenue projections show that it will make a positive contribution to the Surplus Share both as a facility in its own right and through increasing capacity at Pancras Square Leisure. There might be an opportunity for partner capital funding. Sport England is the obvious candidate, subject to meeting their funding criteria, which tends to be addressing inactivity and inclusion for high priority populations.

F.6 Waste Containers £1.037m

This is for new reusable waste containers for both residential and commercial properties across the borough. The new containers will facilitate waste collection at both new and existing residential properties. The ability to be competitive with other waste collection companies bidding for new build business will see an increase in Business waste and recycling (Environment Services) revenue.

F.7 West End Project £2m

The West End project will transform the Tottenham Court Road area into one of London's premier commercial, cultural and academic districts. The improvements will unlock the area's potential: safe and attractive streets with wider tree-lined pavements,

boosting business and creating public spaces for the community and visitors to enjoy. The project will be delivered in phases and completed by 2018 in time for the opening of Crossrail, when Tottenham Court Road station will have nearly twice the number of visitors as Heathrow every day. The improvements will help make this a thriving district enabling businesses to capitalise on the opportunities of increased visitors. Five public spaces will either be created or improved along with a brand new park. A total of 18,000 square metres of new public realm will be created along with nearly 300 new trees planted in the area. The one-way system will be replaced with two-way, tree-lined streets, some protected cycle tracks and improved public spaces. The scheme will also improve safety, reduce congestion and pollution, widen pavements and improve access to public transport. This project lever in significant funding from TfL, BIDs and landowners and also utilises S106 funds. The £2m being recommended would raise Camden's contribution to £4m.

F.8 Public Toilets – repairs / disability access £0.238m

The repair work is to bring the public conveniences listed below up to a safe standard and improve disability access:

- Pond Square N6
- West End Lane NW6
- Lincolns Inn Fields WC2
- South End Green NW3
- Camden Town NW1

Housing & Adult Social Care

F.9 Sheltered Housing project £1m

The Sheltered Housing service is developing a new Camden standard for sheltered housing to enable sheltered tenants to remain in independent living accommodation for as long as possible in appropriately designed accommodation with a package of care and support. Pilot projects are already scheduled for Greenwood, Henderson Court and Monro House and include works such as reconfiguring the layout of flats to make them more accessible (i.e. making the living room and kitchen open plan, widening internal door openings). The allocation of £1m will allow these pilots to be rolled out over a larger number of units.

F.10 Bringing Empty Homes into Use £0.840m

The proposal is to provide grants to landlords in the private sector to meet a proportion of the costs of refurbishing their empty properties on condition that they then let them at an affordable rent for a designated period to tenants nominated by the Council. In this way the scheme will lever in private funds to bring empty properties back into use, provide flats for homeless persons in temporary accommodation and generate New Homes Bonus grant for the Council.

G 2015/16 BUDGET PRESSURES

North London Waste Authority - £0.363m

- G.1 This is the latest projected increase in costs from the North London Waste Authority in excess of the 1% allowed in modelling on all contracts and levies.
- G.2 The levy is expected to increase further in 2016/17, and the additional required pressure is estimated to be £0.784m.

Pensions Backfunding - £1.300m

- G.3 An annual increase in funding agreed with the Council's actuaries to address the projected shortfall on the Pensions Fund.

Freedom Pass Levy - £0.045m

- G.4 The Council has a duty to contribute towards the costs of proving the freedom pass to eligible applicants across London. Inflation in expenditure is driven by Association of Train Operating Companies (ATOC) fare increases which are consistently above Council's assumed inflation rate.

Additional staffing costs inflation - £0.240m

- G.5 Following the announcement by the National Joint Council for Local Government Services, the negotiating body for local government pay settlements, of a 2.2% rise in salaries from January 2015, an additional 0.2% on top of the projected 2.0% already included in the budget has been added.

Additional taxi contract costs - £0.224m

- G.6 Additional budget is required to fund increased taxi contract costs within Children, Schools & Families (CSF).

Library out of hours opening - £0.022m

- G.7 Additional budget is required to fund extended opening hours to libraries within the borough.

APPENDIX H – 2015/16 BUDGET ESTIMATES

H1.1. CULTURE AND ENVIRONMENT REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Communities	13,158	11,694
Culture & Customer Service	9,991	8,850
Environment & Transport	5,664	4,298
Regeneration & Planning	1,716	17
Strategy & Directorate Support	1,260	1,276
Grand Total	31,789	26,135

H1.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	104,684	102,783
A - Employees	37,304	36,939
C - Premises	2,438	2,328
E - Transport Related Expenditure	753	504
G - Supplies And Services	14,118	12,388
J - Third Party Payments	45,348	45,875
L - Transfer Payments	50	50
N - Support Services	25	54
P - Capital Financing Costs	4,646	4,645
Income	-72,894	-76,648
TA - Government Grants	-1,237	-1,437
TB - Reimbursements & Contributions	-2,027	-2,761
TC - Customer & Client Receipts	-59,572	-62,111
TD - Sales	-416	-242
TE - Rents	-87	-92
TF - Support Services	-2,361	-2,414
TH - Recharges To Other Services	-7,195	-7,591
Grand Total	31,789	26,135

H2.1. CHILDREN SCHOOLS & FAMILIES REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Achievement	9,147	8,606
Family Service & Social Work	32,330	29,732
Inclusion	12,399	12,949
Schools	4,704	4,708
Strategy & Resources	7,361	6,642
Grand Total	65,941	62,636

H2.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	293,381	291,462
A - Employees	177,846	174,893
C - Premises	15,781	15,659
E - Transport Related Expenditure	2,906	3,035
G - Supplies And Services	59,068	57,370
J - Third Party Payments	21,810	24,546
L - Transfer Payments	9,924	9,926
N - Support Services	110	113
P - Capital Financing Costs	5,935	5,922
Income	-227,440	-228,826
TA - Government Grants	-198,606	-198,094
TB - Reimbursements & Contributions	-6,267	-7,501
TC - Customer & Client Receipts	-6,092	-6,388
TD - Sales	-1,200	-1,197
TE - Rents	-6	-6
TH - Recharges To Other Services	-15,268	-15,624
TZ - Miscellaneous Income	0	-16
Grand Total	65,941	62,636

H3.1. HOUSING & ADULT SOCIAL CARE GENERAL FUND REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Adult Social Care Division	72,220	67,493
General Fund Housing	19,112	18,301
Transport	15,341	15,466
Grand Total	106,672	101,260

H3.2. BY EXPENDITURE/INCOME TYPE

Subjective type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	158,289	158,545
A - Employees	32,085	27,989
C - Premises	3,758	3,619
E - Transport Related Expenditure	5,069	5,316
G - Supplies And Services	3,906	3,576
J - Third Party Payments	103,088	109,403
L - Transfer Payments	6,709	5,337
N - Support Services	2,737	2,632
P - Capital Financing Costs	937	673
Income	-51,617	-57,285
TA - Government Grants	-6,085	-5,112
TB - Reimbursements & Contributions	-17,237	-27,111
TC - Customer & Client Receipts	-8,634	-8,621
TD - Sales	-69	-66
TE - Rents	-7,362	-6,138
TH - Recharges To Other Services	-12,230	-10,236
Grand Total	106,672	101,260

H4.1. LEGAL & DEMOCRATIC SERVICES REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Democratic Services	2,276	2,187
Legal Services	2,439	2,009
Grand Total	4,715	4,196

H4.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	5,456	5,072
A - Employees	4,325	3,876
C - Premises	7	7
E - Transport Related Expenditure	5	5
G - Supplies And Services	1,112	1,169
J - Third Party Payments	3	3
N - Support Services	4	12
Income	-741	-876
TB - Reimbursements & Contributions	-86	-88
TC - Customer & Client Receipts	-320	-326
TD - Sales	-6	-6
TH - Recharges To Other Services	-184	-186
TZ - Miscellaneous Income	-146	-271
Grand Total	4,715	4,196

H5.1. FINANCE REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Corporate Finance	4,236	3,538
Finance Directorate & NLWA	613	612
ICT	14,363	10,658
Internal Audit	1,005	928
Procurement	1,803	1,615
Property	19,196	16,479
Revenues	12,863	9,987
Commissioning*	0	-400
Grand Total	54,078	43,417

* Savings yet to be allocated to Directorates, pending review of Commissioning services.

H5.2. BY EXPENDITURE/INCOME TYPE

Net Expenditure	2014/15 Budget £000	2015/16 Budget £000
Expenditure	260,431	250,539
A - Employees	34,669	28,134
C - Premises	14,713	14,479
E - Transport Related Expenditure	118	112
G - Supplies And Services	10,623	7,785
J - Third Party Payments	485	211
L - Transfer Payments	191,171	191,171
N - Support Services	14	10
P - Capital Financing Costs	8,638	8,638
Income	-206,353	-207,123
TA - Government Grants	-190,506	-190,506
TB - Reimbursements & Contributions	-5,669	-5,802
TC - Customer & Client Receipts	-1,667	-2,210
TE - Rents	-6,289	-6,320
TF - Support Services	-889	-922
TH - Recharges To Other Services	-1,317	-1,345
TZ - Miscellaneous Income	-17	-17
Grand Total	54,078	43,417

H6.1. STRATEGY & ORGANISATION DEVELOPMENT REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Organisation Development	4,812	3,760
Strategy	3,460	1,410
Grand Total	8,272	5,171

H6.2. BY EXPENDITURE/INCOME TYPE

Subjective type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	10,221	7,161
A - Employees	7,747	4,994
C - Premises	222	224
E - Transport Related Expenditure	6	6
G - Supplies And Services	2,142	1,832
J - Third Party Payments	50	50
P - Capital Financing Costs	54	54
Income	-1,949	-1,990
TB - Reimbursements & Contributions	-249	-287
TC - Customer & Client Receipts	-23	-24
TD - Sales	-95	-98
TF - Support Services	-1,581	-1,581
Grand Total	8,272	5,171

H7.1. PUBLIC HEALTH REVENUE BUDGET

Division	2014/15 Budget £000	2015/16 Budget £000
Children 5-19 Public Health Programme	1,320	3,815
Health Protection	10	10
NHS Health Checker Programmes	817	817
Obesity & Physical Activity	2,020	1,874
Other Public Health Services	951	1,724
Public Health Leadership	3,023	2,140
Sexual Health	7,475	7,657
Smoking & Tobacco	1,034	1,034
Substance Misuse	8,948	8,739
Grand Total	25,599	27,812

H7.2. BY EXPENDITURE/INCOME TYPE

Subjective Type	2014/15 Budget £000	2015/16 Budget £000
Expenditure	25,971	28,117
G - Supplies And Services	177	186
J - Third Party Payments	25,794	27,931
Income	-372	-306
TA - Government Grants	-306	-306
TH - Recharges To Other Services	-67	0
Grand Total	25,599	27,812

H8.1. NON-DEPARTMENTAL REVENUE BUDGET

Other Budgets	2015/16 Budget £000
Reserve Movements	-18,886
Interest	726
Pensions	16,304
Levies	1,931
Capital Financing	-9,413
Specific Grants	-44,120
Other	14,072
TOTAL	-39,386

H9.1. HOUSING REVENUE ACCOUNT *

Division	2014/15 Budget £000	2015/16 Budget £000
Capital Financing Costs	64,002	63,944
Charges for Services	-40,245	-42,853
Commercial Properties	1,543	1,593
Concierge Services	958	957
Contingency Provision	3,632	1,500
Corporate & Democratic Core	2,380	3,720
Dwelling Rents	-130,627	-134,461
Estate Management	12,791	12,953
Grounds Maintenance	0	0
HM Other	1,527	3,370
Housing Management Strategy	1,106	967
Housing Needs	1,143	1,152
Housing Support Group	5,191	5,546
Interest on Balances	-266	-266
Other Rents	-10,260	-10,418
Power	12,844	12,856
Provision for Bad Debts	1,962	1,212
RCCO	11,593	14,043
Rent and Rates	5,795	5,853
Repairs Allocation	32,917	36,966
Repairs Management	14,523	14,705
Reserves Brought Forward	-47,101	0
Reserves Carried Forward	47,101	-1,463
Subsidy	-6,824	-6,824
Supporting People Grant	0	0
Supporting People Services	105	106
Temporary Accommodation	2,179	2,301
Tenancy Services & DMCs	4,437	4,343
Tenant Lease hold Services	6,257	6,801
Tenant Mgmt. Organisations	1,339	1,399
Grand Total	0	0

* The Housing Revenue Account budget is set in January and does not need to be approved.

I THE COUNCIL TAX SYSTEM

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

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

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

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

- I.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.

- I.5 However, under certain circumstances, students and student nurses can find themselves liable for Council Tax, while for those on low incomes the value of discounts is deducted before calculation of Council Tax Support. Many low income families nevertheless benefit significantly from eligibility for council tax support up to 91.5% of the tax.
- I.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.
- I.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

J STATUTORY DETERMINATION OF COUNCIL TAX 2015/16

BY THE COUNCIL OF THE LONDON BOROUGH OF CAMDEN

- J.1. The report to the 25th February 2015 Cabinet sets out the net council tax requirement for 2015/16 of £88,755,589. This equates to a basic amount of Council Tax at Band D of £1,042.10 which for Camden residents not in Garden Squares is £1,041.81 for Camden Council's purposes.
- J.2. The Mayor of London's budget for the Greater London Authority reflects a 1.3% decrease producing a total at the Band D level of £1,336.81 for residents not living within the Garden Squares.

STATUTORY DETERMINATION OF COUNCIL TAX 2015/16

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)

- J.3. That it be agreed that the levies totalling £24,631.09 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

- J.4. That it be noted that at its meeting on 26 January 2015 the Council's Cabinet calculated the following amounts for the year 2015/16 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

(1) 85,170 being the amount calculated by the Council in accordance with Regulation 3 of the Local Authorities (Calculations of Council Tax Base) Regulations 1992, as its Council Tax base for the year.

(2) Gordon Square	26.73
Fitzroy Square	55.85
Mecklenburgh Square	84.78

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

- J.5. That the following amounts be now calculated by the Council for the year 2015/16 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) £898,981,384 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) £15,176,150 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) £15,732,657 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) £807,070,602 being the income which it estimates will accrue to it in the year and which it will credit to a revenue account, other than a BID Revenue Account, for the year in accordance with proper practices.
- (b) £nil being the amount which it estimates will be transferred in the year from its collection fund to its general fund in accordance with section 97(3) of the 1988 Act.
- (c) £nil being the amount which it estimates will be transferred from its collection fund to its general fund pursuant to a direction under section 98(4) of the 1988 Act and will be credited to a revenue account for the year, and
- (d) £34,064,000 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

£88,755,589 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

£1,042.10 being the amount at (4) divided by the amount at 2(1) above, calculated by the Council, in accordance with section 31A of the Act as amended, as the basic amount of its council tax for the year.

(6) Special Items (Garden Squares)

£24,631.09 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

£1,041.81 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	1,203.06
Gordon Square	1,179.78
Mecklenburgh Square	1,182.61

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	802.04	935.72	1,069.38	1,203.06	1,470.40	1,737.76	2,005.10	2,406.12
Gordon Square	786.52	917.61	1,048.69	1,179.78	1,441.95	1,704.13	1,966.30	2,359.56
Mecklenburgh Square	788.41	919.81	1,051.21	1,182.61	1,445.41	1,708.22	1,971.02	2,365.22
All other parts of the Council's Area	694.54	810.30	926.05	1,041.81	1,273.32	1,504.84	1,736.35	2,083.62

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 2015/16 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.

	A	B	C	D	E	F	G	H
Greater London Authority	196.67	229.44	262.22	295.00	360.56	426.11	491.67	590.00

(11) Council Tax for the Area

That subject to the decisions on recommendation 1 above, having calculated the aggregate (to two decimal places) in each case of the amounts at (9) and (10) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amount of Council Tax for the year 2015/16 for each of the categories of dwellings shown below.

Location	A	B	C	D	E	F	G	H
Fitzroy Square	998.71	1,165.16	1,331.60	1,498.06	1,830.96	2,163.87	2,496.77	2,996.12
Gordon Square	983.19	1,147.05	1,310.91	1,474.78	1,802.51	2,130.24	2,457.97	2,949.56
Mecklenburgh Square	985.08	1,149.25	1,313.43	1,477.61	1,805.97	2,134.33	2,462.69	2,955.22
All other parts of the Council's Area	891.21	1,039.74	1,188.27	1,336.81	1,633.88	1,930.95	2,228.02	2,673.62

K GLOSSARY OF TERMS

- K.1. The following provides brief explanations of technical terms used in this report. Information is provided in a separate appendix on the details of the Council Tax regime.
- K.2. **Appeals** – In the non-domestic rates context this refers to appeals by ratepayers against rateable values. Both rateable values and the determination of appeals are carried out by the Valuation Office of Her Majesty's Revenue and Customs.
- K.3. **Basic Amount of Council Tax** – (the level of the Camden element of council tax) plus (the amount of the Garden Square levies divided by the total Camden council tax base).
- K.4. **Balances** – Unallocated reserves which are retained to cover uncertainties and risks which may require funding in the future and, if they are deemed more than adequate to cover these risks, may also be used to meet policy changes in the year.
- K.5. **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.
- K.6. **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.
- K.7. **Billing Authority** - A Local Authority responsible for collecting the Council Tax and Non-Domestic Rates, such as Camden.
- K.8. **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.
- K.9. **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.
- K.10. **Capital Programme** - The Council's medium term (5 years) capital expenditure plans.
- K.11. **Cash Limits** – An amount of money agreed by the Cabinet within which a Department sets its budget, and subsequently within which it is expected to contain its net expenditure.
- K.12. **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.
- K.13. **Contingency** – An amount included within a budget to provide for matters that at the time the budget is set are considered likely to occur during the year, and which

therefore need to be reflected in the budget, but the timing or cost of which are uncertain.

- K.14. **Council Tax** - The locally determined tax on residential properties.
- K.15. **Council Tax Base** - The number of properties within a Council's area, after adjusting for exemptions and discounts, expressed as a Band D equivalent, used to set the level of Council Tax.
- K.16. **Council Tax Freeze Grant** - A grant scheme that is open to all billing and major precepting authorities, including police and fire authorities, which decide not to increase their council tax. In 2015/16 this grant is equivalent to the authority raising their 2014/15 council tax by 1 per cent and may be built into baseline funding in future years.
- K.17. **Dedicated Schools Grant (DSG)** – A Government grant based on pupil numbers and which will not be finally set until after the start of the financial year, although provisional figures based on known numbers are used in the current budget calculations.
- K.18. **Formula Grant** – The main Government grant supporting General Fund expenditure up to 2012/13.
- K.19. **General Fund** – The fund from which the costs of the Council's major services (excluding council housing) are met.
- K.20. **Greater London Authority (GLA)** – the precepting authority whose precept is added to Camden's Council Tax to form the overall Council Tax bill.
- K.21. **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.
- K.22. **Levy** – This term is used for two different things.
- (A) A contribution which the Council is required to make to another body, normally a London-wide provider of services. Levies differ from precepts in that they form part of the Council's Budget and are therefore passed on as part of Camden's Council Tax.
- (B) A mechanism to limit the benefit an authority can derive from real growth (above inflation) in business rates. The levy is applied proportionally on a 1:1 basis. Thus a 1 per cent increase in business rates income produces a corresponding 1 per cent increase in revenue (as measured by the Baseline Funding Level) from the rates retention scheme. There is a limit on the maximum levy rate of 50p in the pound. The levy, which for Camden is 43.9%, is payable to the Government.
- K.23. **National Non-Domestic Rates (NNDR)** – also known as Business Rates. They are paid on all commercial, industrial and other non-domestic properties. The rate poundage or multiplier is set nationally each year by the Government.

- K.24. **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.
- K.25. **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.
- K.26. **Private Finance Initiative (PFI)** - Partnerships between the public and private sector used to deliver public sector assets under which the PFI developer incurs the costs of constructing the asset and the public sector pays an annual unitary charge for the use of the asset.
- K.27. **Reserves** - Amounts available in the Council's accounts to fund future expenditure plans (normally known as 'Earmarked Reserves'), or as an amount retained to cover uncertainties and risks facing the authority for which funding may be required in future (normally referred to as 'Balances').
- K.28. **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.
- K.29. **Revenue Outturn** – The actual level of revenue expenditure in a year.
- K.30. **Safety Net** – A mechanism whereby the Government provides support to a local authority which sees its business rates income drop, in any year, by more than an amount equivalent to 7.5 per cent of their baseline funding level. The baseline funding levels are updated each year.
- K.31. **Specific Grant** – A Government grant allocated outside the Revenue Support Grant distribution system, usually for a specific service or purpose.
- K.32. **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 Baseline Funding Level.
- K.33. **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.