

# Cabinet – Supplementary Agenda no. 1

A meeting of the CommitteeName will be held on:

**Date:** Tuesday, 11 February 2025

**Time:** 10.00am

**Venue:** Cozenton Park Sports Centre, Bloors Lane, Rainham, Kent, ME8 7EG

## Agenda

- |     |                                               |                   |
|-----|-----------------------------------------------|-------------------|
| 7.  | Council Tax Reduction Scheme 2025/2026        | (Pages 3 - 104)   |
| 13. | Proposed Capital and Revenue Budget 2025/2026 | (Pages 105 - 252) |

For further information please contact Jon Pitt, Democratic Services Officer/Vanessa Etheridge, Democratic Services Officer on Telephone: 01634 332715/332115 or Email: [democratic.services@medway.gov.uk](mailto:democratic.services@medway.gov.uk)

Date: 7 February 2025

This page is intentionally left blank



## **Cabinet**

**11 February 2025**

### **Council Tax Reduction Scheme 2025/26**

Portfolio Holder: Councillor Vince Maple, Leader of the Council  
Report from: Phil Watts, Chief Operating Officer (Section 151 Officer)  
Author: Katey Durkin, Chief Finance Officer  
Gemma Gilley, Head of Benefits and Financial Welfare

#### **Summary**

This report sets out the proposed changes to the Council Tax Reduction Scheme (CTRS) and asks Cabinet to recommend to Council the CTRS for the 2025/26 financial year.

#### **1. Recommendations**

- 1.1. Cabinet is asked to recommend that Council adopts the Council Tax Reduction Scheme (CTRS) 2025/26, reflecting income bands updated for CPI, as set out in Appendix 1 to this report.
- 1.2. Cabinet is asked to note the impact of the Care Leavers Discretionary Council Tax Policy agreed in February 2023.

#### **2. Suggested reasons for decision(s)**

- 2.1. The scheme continues to balance the need for supporting those currently in receipt of CTR and the ability of the Council to fund the scheme within the current budgetary constraints.

#### **3. Budget and policy framework**

- 3.1. Section 13A(1)(a) of the Local Government Finance Act 1992 prescribes that Medway Council is required to have a Council Tax Reduction Scheme that is approved annually by Full Council.
- 3.2. The Council is under a legal duty under Schedule 1A to the Local Government Finance Act 1992 to consider each year whether to revise its Council Tax Reduction Scheme or to replace it with another scheme. Schedule 1A also provides that any revision to the scheme, or any replacement scheme, must be made no later than 11 March in the financial year preceding that for which

the revision or replacement scheme is to have effect. Any revision to the CTRS or a replacement CTRS must be the subject of consultation.

- 3.3. This report has been circulated separately to the main agenda given that a) the Council's purdah guidance allows for business which is closely aligned to a particular political group to be deferred until after the by-election has taken place, in this case, the by-elections held in Gillingham South and Rochester East and Warren Wood wards on 6 February 2025, and b) to allow officers to reflect the impact of the Final Local Government Finance Settlement, published by the Government on Monday 3 February 2025, in the CTRS scheme and the budget proposals for 2025/26. Therefore, the Cabinet is asked to accept this report as urgent to enable consideration of the matter at the earliest opportunity given that the final CTRS scheme will be submitted alongside the Budget to the next scheduled Full Council meeting on 27 February 2025.

## 4. Background

- 4.1. Council Tax Benefit was abolished as a national benefit and local authorities were required to establish local support for Council Tax from April 2013 and Medway implemented the CTRS. During 2021, the Council consulted on a banded scheme which was introduced from 1 April 2022, following full Council approval on 24 February 2022.
- 4.2. The scheme and operation have been reviewed and no significant changes are proposed, other than those prescribed in law or changes that are already permissible within the parameters of the currently agreed scheme.
- 4.3. The current scheme provides approximately £15million of support (including £34,392 of exceptional hardship payments) by reducing Council Tax liabilities for those eligible. Elsewhere on this agenda, the Proposed Budget for 2025/26 includes a proposal to increase the Council Tax for Medway by 4.994%. If that recommendation is accepted by Cabinet and Council, the cost of Medway's CTRS scheme will increase to an estimated figure £15.749million respectively.
- 4.4. Alongside the CTRS scheme for 2023/24, in February 2023 Cabinet agreed to implement a permanent discretionary policy for care leavers which sits outside of the Council tax Reduction scheme. The policy forms a significant part of the Council's Local Offer to care leavers and provides vital support. The 2024/25 cost was £83,619, a reduction compared to the 2023/24 cost of £133,475. Any increase in Council Tax or reduction in Council Tax Reduction will impact the cost of the policy.

## 5. Options

- 5.1. Medway's current scheme prescribes within Schedule 1, that the authority may increase the income bands within the scheme on an annual basis by the appropriate level of inflation. The level is measured by the Consumer Price Index (CPI) at 1 October preceding the effective financial year, rounded to the

nearest pound. The CPI for October 2024 was 2.3%. Working Age Welfare Benefits are set to increase by 1.7% from April 2025.

5.2. Currently the income bands within the scheme are set as follows; all income bands relate to income received per week:

Band/Discount percent	Single person	Couple with no children or young person	Couple or Lone Parent with one child/young person	Couple or Lone Parent with two or more children/young persons
Band 1* 65%	£0 to £110.99	£0 to £150.99	£0 to £208.99	£0 to £278.99
Band 2 55%	£111 to £162.99	£151 to £202.99	£209 to £267.99	£279 to £336.99
Band 3 45%	£163 to £214.99	£203 to £254.99	£268 to £324.99	£337 to £394.99
Band 4 35%	£215 to £267.99	£255 to £307.99	£325 to £383.99	£395 to £452.99
Band 5 20%	£268 to £313.99	£308 to £359.99	£384 to £440.99	£453 to £522.99
Band 6 0%	£314+	£360+	£441+	£523+

\*Where any applicant or their partner are in receipt of Income Support, Income-Based Jobseeker's Allowance or Income-Related Employment and Support Allowance, a Band 1 discount will be given.

### 5.3. Option 1: Retain the current income bands

5.3.1. If Medway were to retain the current income bands, some claimants will find that their incomes increase by 1.7% which could cause them to move into a band that offers a lower level of support with their Council Tax. This would mitigate the positive impact to them of the increase in benefits and could cause financial hardship.

5.3.2. Pension age claimants would be unaffected as the scheme and values are prescribed by the Government.

5.3.3. For working age claimants on passported benefits (Income Support, Income Based Jobseekers Allowance and Income Related Employment and Support Allowance) will see no difference as Medway's current scheme prescribes that they will receive 65% support. However, other working age claimants in receipt of benefits such as Universal Credit will be affected.

5.3.4. Some residents on CTR would see reduced levels of support together with an increased demand for payment should the proposed increase to Council Tax be agreed.

### 5.4. Option 2: Uprate the Income Bands in the scheme by Inflation.

5.4.1. Whilst CPI for October 2024 as set out in the scheme is higher than CPI in September 2024 which is used by the Government to uprate incomes, Medway's income bands are broad which means in real terms, most residents

would not see any change to the level of support they are receiving. If there are residents affected by any band changes, the Exceptional Hardship Scheme is available to support those in hardship.

5.4.2. The Benefits and Welfare Service have modelled the financial implications for the collection fund of uprating the bands by 2.3% alongside the increase in benefit income of 1.7% and have concluded the financial effect to be approximately cost neutral when uprated in line with the increase in Council Tax. The overall cost of the scheme will be as detailed in paragraph 4.3.

5.4.3. The bands would increase as set out overleaf, with bands referencing income per week:

<b>Band/Discount percent</b>	<b>Single person</b>	<b>Couple with no children or young person</b>	<b>Couple or Lone Parent with one child/young person</b>	<b>Couple or Lone Parent with two or more children/young persons</b>
Band 1* 65%	£0.00 to £113.99	£0.00 to £153.99	£0.00 to £213.99	£0.00 to £284.99
Band 2 55%	£114.00 to £166.99	£154.00 to £207.99	£214.00 to £273.99	£285.00 to £344.99
Band 3 45%	£167.00 to £219.99	£208.00 to £260.99	£274.00 to £331.99	£345.00 to £403.99
Band 4 35%	£220.00 to £273.99	£261.00 to £314.99	£332.00 to £392.99	£404.00 to £462.99
Band 5 20%	£274.00 to £320.99	£315.00 to £367.99	£393.00 to £450.99	£463.00 to £534.99
Band 6 0%	£321+	£368+	£451+	£535+

\*Where any applicant or their partner are in receipt of Income Support, Income-Based Jobseeker's Allowance or Income-Related Employment and Support Allowance, a Band 1 discount will be given.

## 6. Advice and analysis

6.1. This report concludes that the CTRS income bands should be uprated by CPI as at October 2024 to support Medway's most vulnerable residents and therefore we ask Cabinet to recommend the scheme to Full Council.

6.2. The proposed Medway CTRS scheme for 2025/26, reflecting these uprated income bands, is presented at Appendix 1 to this report.

6.3. A Diversity Impact Assessment has been completed and can be found at Appendix 2.

## 7. Risk management

<b>Risk</b>	<b>Description</b>	<b>Action to avoid or mitigate risk</b>	<b>Risk rating</b>
The number of care leavers	Expenditure has decreased from 2023/24 to 2024-25.	Ensuring the policy is adhered to by using	DIV

Risk	Description	Action to avoid or mitigate risk	Risk rating
continues to increase		statutory reductions before discretionary.	
Forecast cost of scheme falls short of estimate.	Claimants may have their CTR reduced unnecessarily when there is budget available. This could cause an increase in discretionary claims.	Use of data modelling tools and data analysis	DIII
Forecast cost of scheme excessive	Unidentified increase in service demand	Use of data modelling tools and data analysis	DII
Effect on Council Tax collection	If income bands are not increased there is the potential for increased arrears. Potential for arrears not to be cleared within the relevant financial year leading to delays in collecting the following year's liability.	Increasing the income bands will mitigate the effect of this risk.	BII
<b>Likelihood</b>		<b>Impact:</b>	
A Very likely B Likely C Unlikely D Rare		I Catastrophic II Major III Moderate IV Minor	

## 8. Consultation

- 8.1. The ability to uprate the income bands in line with CPI is set out within the existing CTR scheme and as such there is no requirement to consult on the change proposed in this report.

## 9. Financial implications

- 9.1. The increases in support set out and recommended in this report are considered to represent modest cost increases to the Council but would provide considerable support to our most vulnerable residents, particularly given the current economic climate.
- 9.2. The cost of the CTRS in 2024/25 is estimated to be £15million. Elsewhere on this agenda, the Proposed Budget for 2025/26 includes a proposal to increase the Council Tax for Medway by 4.994%. If this recommendation is accepted by Cabinet and Council, the cost of Medway's CTRS scheme will increase to an estimated £15.749million respectively, however the financial impact of uprating the income bands within the scheme will be cost neutral.

9.3. CTRS support for Care leavers is projected to cost £88,000 during 2025/26.

## 10. Legal implications

10.1 The Council is under a legal duty under Schedule 1A to the Local Government Finance Act 1992 to consider each year whether to revise its Council Tax Reduction Scheme or to replace it with another scheme. Schedule 1A also provides that any revision to the scheme, or any replacement scheme, must be made no later than 11 March in the financial year preceding that for which the revision or replacement scheme is to have effect.

### Lead officer contact

Gemma Gilley, Head of Benefits and Financial Welfare,  
[gemma.gilley@medway.gov.uk](mailto:gemma.gilley@medway.gov.uk) , 01634 332310

### Appendices

Appendix 1 – Draft Council Tax Reduction Scheme 2025/26 (with uprated income bands)

Appendix 2 – Diversity Impact Assessment CTRS 2025





**APPENDIX 1**  
**Medway Council**  
**Council Tax Reduction Scheme**  
**S13A and Schedule 1a of the Local Government Finance Act 1992**

1.0	Introduction to the Council Tax Reduction Scheme .....	4
2.0	Interpretation – an explanation of the terms used within this policy .....	9
3.0	Requirement to provide a National Insurance Number .....	15
4.0	Persons who have attained the qualifying age for state pension credit .....	16
5.0	Persons treated as not being in Great Britain and Persons Subject to Immigration Control .....	16
6.0	Transitional provision .....	19
7.0	Temporary Absence (period of absence) .....	19
	Transitional provision .....	24
8.0	Membership of a family .....	24
9.0	Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person. ....	25
10.0	Circumstances in which a child or young person is to be treated as being or not being a member of the household .....	25
11.0	Calculation of income and capital of members of applicant’s family and of a polygamous marriage .....	26
12.0	Calculation of income and capital: persons who have an award of universal credit .....	26
13.0	Calculation of income on a weekly basis .....	27
14.0	Average weekly earnings of employed earners.....	27
15.0	Average weekly earnings of self-employed earners.....	27
15A.0	Minimum Income Floor .....	27
16.0	Average weekly income other than earnings .....	28
17.0	Calculation of average weekly income from tax credits.....	28
18.0	Calculation of weekly income.....	29
19.0	Earnings of employed earners.....	29
20.0	Calculation of net earnings of employed earners .....	30
21.0	Earnings of self-employed earners.....	30
22.0	Calculation of net profit of self-employed earners .....	30
23.0	Deduction of tax and contributions of self-employed earners.....	32
24.0	Calculation of income other than earnings .....	33
25.0	Capital treated as income and Notional Income .....	34
26.0	Capital limit.....	36
27.0	Calculation of capital .....	36
28.0	Disregard of capital of child and young person .....	36
29.0	Income treated as capital .....	37
30.0	Calculation of capital in the United Kingdom .....	37
31.0	Calculation of capital outside the United Kingdom .....	37
32.0	Notional capital .....	37
33.0	Diminishing notional capital rule.....	39
34.0	Capital jointly held.....	39
34A.0	Calculation of tariff income from capital.....	39
35.0	Students - Student related definitions .....	39
36.0	Students who are excluded from entitlement to council tax reduction .....	42
37.0	Students - Calculation of grant income .....	43
38.0	Students- Calculation of covenant income where a contribution is assessed.....	45
39.0	Students - Covenant income where no grant income or no contribution is assessed .....	45
40.0	Students - Covenant Income and Grant income – non-disregard .....	45
41.0	Treatment of student loans.....	45
42.0	Students - Treatment of fee loans.....	46
43.0	Students - Treatment of payments from access funds.....	47
44.0	Students - Disregard of contribution .....	47
45.0	Further disregard of student’s income .....	47
46.0	Students - Income treated as capital.....	47
47.0	Students - Disregard of changes occurring during summer vacation.....	47
48.0	Maximum Council Tax Reduction .....	47
48A.0	Non-dependant deductions.....	48
49.0	Date on which entitlement is to begin .....	49
50.0	Date on which change of circumstances is to take effect .....	49

51.0	Making an application .....	50
52.0	Procedure by which a person may apply for a reduction under the authority's scheme .....	51
53.0	Date on which an application is made .....	52
54.0	Submission of evidence electronically.....	54
55.0	Use of telephone provided evidence.....	54
56.0	Information and evidence.....	54
57.0	Amendment and withdrawal of application .....	55
58.0	Duty to notify changes of circumstances .....	55
59.0	Decisions by the authority.....	56
60.0	Notification of decision .....	56
61.0	Time and manner of granting council tax reduction .....	57
62.0	Persons to whom reduction is to be paid .....	58
63.0	Shortfall in reduction.....	58
64.0	Payment on the death of the person entitled .....	59
65.0	Offsetting.....	59
66.0	Payment where there is joint and several liability .....	59
67.0	Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC) .....	59
68.0	Collection of information .....	60
69.0	Recording and holding information.....	60
70.0	Forwarding of information .....	60
71.0	Persons affected by Decisions.....	60
72.0	Terminations .....	60
73.0	Procedure by which a person may make an appeal against certain decisions of the authority	61
74.0	Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act .....	61
75.0	Exceptional Hardship Scheme .....	61
76.0	Interpretation for the use of electronic communication .....	61
77.0	Conditions for the use of electronic communication .....	61
78.0	Use of intermediaries .....	62
79.0	Effect of delivering information by means of electronic communication .....	62
80.0	Proof of identity of sender or recipient of information.....	62
81.0	Proof of delivery of information .....	63
82.0	Proof of content of information .....	63
83.0	Counter Fraud and compliance .....	63
	Schedule 1 .....	64
	Calculation of the amount of Council Tax Reduction in accordance with the Discount Scheme. ....	64
	Schedule 2 .....	66
	Sums to be disregarded in the calculation of income other than earnings.....	66
	Schedule 3 .....	77
	Capital to be disregarded.....	77

## **1.0 Introduction to the Council Tax Reduction Scheme**

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period from 1<sup>st</sup> April 2025.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1<sup>st</sup> April 2025 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (England) (Amendment) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2024;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2025; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

### **The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012**

1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction, such as a person subject to immigration control with limited leave to remain.

(1) In this scheme—

(a) a person is a “pensioner” if—

(i) he has attained the qualifying age for state pension credit; and

(ii), he is not and, if he has a partner, his partner is not—

- (aa) a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance, or
- (bb) a person with an award of universal credit; and
- (b) a person is a "person who is not a pensioner" if—
  - (i) he has not attained the qualifying age for state pension credit; or
  - (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is—
    - (aa) a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance, or
    - (bb) a person with an award of universal credit.
- (2) For the purposes of sub-paragraphs (a)(ii)(bb) and (b)(ii)(bb) in paragraph (1) an award of universal credit is to be disregarded during:
  - (a) during the relevant period; or
  - (b) where regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014 applies in respect of the award the relevant period.
- (3) In this scheme—
  - "assessment period" has the same meaning as in the Universal Credit Regulations 2013;
  - "relevant period" means the period beginning with the day on which P and each partner of P has attained the qualifying age for state pension credit and ending with the day on which the last assessment period for universal credit ends.

The three prescribed classes are as follows;

**Class A: pensioners whose income is less than the applicable amount.**

On any day Class A consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (c) who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (d) whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- (e) not have capital savings above £16,000; and
- (f) who has made an application for a reduction under the authority's scheme.

**Class B: pensioners whose income is greater than the applicable amount.**

On any day class B consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (c) who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (d) whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- (e) in respect of whom amount A exceeds amount B where:
  - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
  - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant

- week and his applicable amount;
- (f) not have capital savings above £16,000; and
- (g) who has made an application for a reduction under the authority's scheme.

### **Class C: alternative maximum Council Tax Reduction**

On any day class C consists of any person who is a pensioner:

- (a) who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- (b) who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day;
- (c) in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (d) who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- (e) who has made an application for a reduction under the authority's scheme; and
- (f) in relation to whom the condition below is met.

The condition referred to in sub-paragraph (f) is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- (a) is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount;
- (b) is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- (c) is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
  - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
  - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- (d) is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- (e) is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

### **Disregard of certain incomes**

1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:

- (a) a war disablement pension;
- (b) a war widow's pension or war widower's pension;
- (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
- (d) a guaranteed income payment;
- (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;

- (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
- (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

1.6 The authority further enhances Central Government's scheme for pensioners in so far as, further to schedule 7 part 1 of the prescribed requirements, the authority determines to accept a new claim for Pension Credit as a claim for Council Tax Reduction where it receives a 'Local Authority Claim Information' document from the DWP

**The provisions outlined above, enhance the Central Government's scheme.**

**THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME**

1.7 The adopted scheme for working age applicants is an income band scheme means test, which compares income against a range of discounts available. Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;

- (a) has not attained the qualifying age for state pension credit; or
- (b) has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.

1.8 The Council has resolved that there will be **two** classes of persons who will receive a reduction in line with adopted scheme. The scheme has qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme.

**Class D**

To obtain reduction the individual (or partner) must:

- (a) have not attained the qualifying age for state pension credit; or
- (b) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- (c) be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- (d) is not deemed to be absent from the dwelling;
- (e) not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- (f) be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated;
- (g) not have capital savings above £16,000;
- (h) not have income above the levels specified within the scheme;
- (i) be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income* is within a range of incomes specified within Schedule 1; and
- (j) has made a valid application for reduction.

**Class E**

Those working age applicants who (or where their partner) is in receipt of a war pension or war disablement pension shall be entitled to make a claim for reduction and will be assessed under Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 as amended.

**Council Tax Reduction Scheme**

**Details of reduction to be given for working age applicants for the financial year 2025/26**



## 2.0 Interpretation – an explanation of the terms used within this policy

### 2.1 In this policy–

**‘the 1992 Act’** means the Local Government Finance Act 1992;

**‘the 2000 Act’** means the Electronic Communications Act 2000;

**‘Abbeyfield Home’** means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

**‘adoption leave’** means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

**‘an AFIP’** means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

**‘applicant’** means a person who the authority designates as able to claim Council tax reduction – for the purposes of this policy all references are in the masculine gender but apply equally to male and female;

**‘application’** means an application for a reduction under this scheme:

**‘attendance allowance’** means–

(a) an attendance allowance under Part 3 of the Act;

(b) an increase of disablement pension under section 104 or 105 of the Act;

(c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;

(d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;

(e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or

(f) any payment based on need for attendance which is paid as part of a war disablement pension;

**‘the authority’** means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

**‘basic rate’**, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

**‘board and lodging accommodation’** means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

**‘care home’** has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services Quality Improvement and Regulation (Northern Ireland) Order 2003 or a residential care home, within the meaning of Article 10 of that Order;

**‘the Caxton Foundation’** means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

**‘child’** means a person under the age of 16;

**‘child benefit’** has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

**‘child tax credit’** means a child tax credit under section 8 of the Tax Credits Act 2002;

**‘the Children Order’** means the Children (Northern Ireland) Order 1995;

**‘claim’** means a claim for council tax reduction;

**‘close relative’** means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

**‘contributory employment and support allowance’** means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance

and a contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions;

**‘converted employment and support allowance’** means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations;

**‘council tax reduction’** means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

**‘couple’** means;

- (a) a man and woman who are married to each other and are members of the same household;
- (b) a man and woman who are not married to each other but are living together as husband and wife;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes.

**‘date of claim’** means the date on which the claim is made, or treated as made, for the purposes of this policy

**‘designated authority’** means any of the following;

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

**‘designated office’** means the office designated by the authority for the receipt of claims for council tax reduction;

- (a) by notice upon or with a form approved by it for the purpose of claiming council tax reduction; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or
- (c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

**‘disability living allowance’** means a disability living allowance under section 71 of the Act;

**‘dwelling’** has the same meaning in section 3 or 72 of the 1992 Act;

**‘earnings’** has the meaning prescribed in section 25 or, as the case may be, 27;

**‘the Eileen Trust’** means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

**‘electronic communication’** has the same meaning as in section 15(1) of the 2000 Act;

**‘employed earner’** is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

**‘Employment and Support Allowance Regulations’** means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

**‘Employment and Support Allowance (Existing Awards) Regulations’** means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

**‘family’** has the meaning assigned to it by section 137(1) of the Act and Section 8 of this scheme;

**‘the Fund’** means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

**‘a guaranteed income payment’** means a payment made under article 14(1)(b) or article 21(1)(a) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2005(b);

**‘he, him, his’** also refers to the feminine within this policy

**‘housing benefit’** means housing benefit under Part 7 of the Act; **‘the Housing Benefit**

Regulations’ means the Housing Benefit Regulations 2006;

**‘Immigration and Asylum Act’** means the Immigration and Asylum Act 1999;

**‘an income-based jobseeker’s allowance’** and **‘a joint-claim jobseeker’s allowance’** have the same meaning as they have in the Jobseekers Act by virtue of section 1(4) of that Act;

**‘income-related employment and support allowance’** means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

**‘Income Support Regulations’** means the Income Support (General) Regulations 1987(a);

**‘independent hospital’**–

- (a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;
- (b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and
- (c) in Scotland, means an independent health care service as defined in section 2(5)(a) and (b) of the Regulation of Care (Scotland) Act 2001;

**‘the Independent Living Fund (2006)’** means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

**‘invalid carriage or other vehicle’** means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

**‘Jobseekers Act’** means the Jobseekers Act 1995; **‘Jobseeker’s Allowance Regulations’** means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate; **‘limited capability for work’** has the meaning given in section 1(4) of the Welfare Reform Act;

**‘limited capability for work-related activity’** has the meaning given in section 2(5) of the Welfare Reform Act 2007;

**‘the London Bombing Relief Charitable Fund’** means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability, or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

**‘lone parent’** means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

**‘the Macfarlane (Special Payments) Trust’** means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

**‘the Macfarlane (Special Payments) (No.2) Trust’** means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

**‘the Macfarlane Trust’** means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

**‘main phase employment and support allowance’** means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

**‘maternity leave’** means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

**‘member of a couple’** means a member of a married or unmarried couple;

**‘member of the work-related activity group’** means a claimant who has or is treated as having limited capability for work;

**‘MFET Limited’** means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by

the NHS with blood or blood products;

**'net earnings'** means such earnings as are calculated in accordance with this scheme;

**'net profit'** means such profit as is calculated in accordance with this scheme;

**'the New Deal options'** means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;

**'new dwelling'** means, for the purposes of the definition of 'second authority' and sections 60C, and 61C the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident;

**'non-dependant'** means any person, who normally resides with an applicant or with whom an applicant normally resides except;

(a) any member of the applicant's family;

(b) if the applicant is polygamously married—

(i) where the applicant has (alone or jointly with his partner) an award of universal credit, any—

(aa) party to such a marriage other than the applicant's partner; and

(bb) any child or young person who is a member of his household and for whom he or his partner or another party to the polygamous marriage is responsible; or

(ii) in any other case, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;

(c) a child or young person who is living with the applicant but who is not a member of his household by virtue of paragraph 8 (households);

(d) any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under section 6 or 7 of the 1992 Act (persons liable to pay council tax);

(e) any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling; and

(f) a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.

**'occupational pension'** means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

**'ordinary clothing or footwear'** means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

**'partner'** means—

(a) where an applicant is a member of a couple, the other member of that couple; or

(b) where an applicant is polygamously married to two or more members of his household, any such member to whom he is married;

**'paternity leave'** means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

**'payment'** includes part of a payment;

**'pensionable age'** has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;

**'pension fund holder'** means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers, or scheme administrators, as the case may be, of the scheme concerned;

**'pensioner'** a person who has attained the age at which pension credit can be claimed;

**'person affected'** shall be construed as a person to whom the authority decides is affected by any decision made by the council;

**'personal independence payment'** has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;

**'person treated as not being in Great Britain'** has the meaning given by section 7;

**'personal pension scheme'** means—

(a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as

amended by the Public Service Pension Act 2013;

(b) an annuity contractor trust scheme approved under section 20 or 21 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;

(c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

**'policy of life insurance'** means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

**'polygamous marriage'** means a marriage to which section 133(1) of the Act refers namely;

(a) a person is a husband or wife by virtue of a marriage entered into under law which permits polygamy; and

(b) either party to the marriage has for the time being any spouse additional to the other party.

**'public authority'** includes any person certain of whose functions are functions of a public nature;

**'qualifying age for state pension credit'** means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)–

(a) in the case of a woman, pensionable age; or

(b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

**'qualifying contributory benefit'** means;

(a) severe disablement allowance;

(b) incapacity benefit;

(c) contributory employment and support allowance;

**'qualifying course'** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

**'qualifying income-related benefit'** means

(a) income support;

(b) income-based jobseeker's allowance;

(c) income-related employment and support allowance;

**'qualifying person'** means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund;

**'reduction week'** means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

**'relative'** means a close relative, grandparent, grandchild, uncle, aunt, nephew, or niece;

**'relevant authority'** means an authority administering council tax reduction;

**'relevant week'** In relation to any particular day, means the week within which the day in question falls;

**'resident'** has the meaning it has in Part 1 or 2 of the 1992 Act;

**'self-employed earner'** is to be construed in accordance with section 2(1)(b) of the Act;

**'self-employment route'** means assistance in pursuing self-employed earner's employment whilst participating in–

(a) an employment zone programme;

(b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.);

(c) the Employment, Skills and Enterprise Scheme;

(d) a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;

(e) Back to Work scheme.

**'single applicant'** means an applicant who neither has a partner nor is a lone parent;

**‘the Skipton Fund’** means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme’s provisions.

**‘special account’** means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker’s Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

**‘sports award’** means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993 out of sums allocated to it for distribution under that section;

**‘the SSCBA’** means the Social Security Contributions and Benefits Act 1992

**‘State Pension Credit Act’** means the State Pension Credit Act 2002;

**‘student’** has the meaning prescribed in section 43;

**‘subsistence allowance’** means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

**‘the Tax Credits Act’** means the Tax Credits Act 2002;

**‘tax year’** means a period beginning with 6th April in one year and ending with 5th April in the next;

**‘training allowance’** means an allowance (whether by way of periodical grants or otherwise) payable—

(a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People’s Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;

(b) to a person for his maintenance or in respect of a member of his family; and

(c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

**‘the Trusts’** means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

**‘Universal Credit’** means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

**‘Up-rating Act’** means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014, and the Welfare Benefits Up-rating Order 2015;

**‘voluntary organisation’** means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

**‘war disablement pension’** means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

**‘war pension’** means a war disablement pension, a war widow’s pension, or a war widower’s pension;

**‘war widow’s pension’** means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

**‘war widower’s pension’** means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

**‘water charges’** means;

(a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,

(b) as respects Scotland, any water and sewerage charges established by Scottish Water under

a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

**'week'** means a period of seven days beginning with a Monday;

**'Welfare Reform Act'** means the Welfare Reform Act 2007;

**'Working Tax Credit Regulations'** means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended.

- 2.2 In this policy, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.3 For the purpose of this policy, a person is on an income-based jobseeker's allowance on any day in respect of which an income-based jobseeker's allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker's allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker's allowance is not payable); or
  - (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker's allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
  - (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker's allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
  - (d) in respect of which an income-based jobseeker's allowance or a joint-claim jobseeker's allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).
- 2.4 For the purposes of this policy, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
  - (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.
- 2.5 For the purposes of this policy, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.
- 2.6 In this policy, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

### **3.0 Requirement to provide a National Insurance Number**

- 3.1 No person shall be entitled to reduction unless the criteria below in 3.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming reduction.
- 3.2 This subsection is satisfied in relation to a person if—
- (a) the claim for reduction is accompanied by;

- i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
  - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- (b) the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

**3.3 Paragraph 3.2 shall not apply–**

- (a) in the case of a child or young person in respect of whom council tax reduction is claimed;
- (b) to a person who;
  - i. is a person in respect of whom a claim for council tax reduction is made;
  - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act;
  - iii. is a person from abroad for the purposes of this scheme; and
  - iv. has not previously been allocated a national insurance number.

**4.0 Persons who have attained the qualifying age for state pension credit**

**4.1 This scheme applies to a person if:**

- (i) he has not attained the qualifying age for state pension credit; or
- (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
  - (a) a person on income support, on income-based jobseeker’s allowance or an income-related employment and support allowance; or
  - (b) a person with an award of universal credit.

**5.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control**

**Persons treated as not being in Great Britain**

5.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.

5.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland.

5.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland unless the person has a right to reside in one of those places.

5.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—

- (a) regulation 13 of the EEA Regulations;
- (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
  - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
  - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
- (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case



where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).

- 5.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
  - (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
  - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
  - (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.
- 5.4B Paragraph (5A)(b) does not apply to a person who—
- (a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and
- would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b)
- 5.5 A person falls within this paragraph if the person is—
- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
    - (i) the Afghan Relocations and Assistance Policy; or
    - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);
  - (zb) a person in Great Britain not coming within sub-paragraph (za) or (e) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;
  - (zc) a person in Great Britain who was residing in Ukraine immediately before 1st January 2022, left Ukraine in connection with the Russian invasion which took place on 24th February 2022 and—
    - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
    - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
    - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
  - (zd) a person who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7th October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7th October 2023 or the violence which rapidly escalated in the region following the attack and—
    - (i) (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,
    - (ii) (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act, or
    - (iii) (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
  - (ze) a person who was residing in Sudan before 15th April 2023, left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan and—
    - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;

(ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or

(iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;

- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
- (b) a family member of a person referred to in sub-paragraph (a);
- (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
- (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
- (cb) a frontier worker within the meaning of regulation 3 of the Citizens' Rights (Frontier Workers) (EU Exit) Regulations 2020;
- (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion, or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker's allowance and has a right to reside other than a right to reside falling within paragraph (4).

5.6 A person falls within this paragraph if the person is a Crown servant or member of His Majesty's forces posted overseas.

5.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of His Majesty's forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

5.8 In this regulation—  
“**claim for asylum**” has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;

“**Crown servant**” means a person holding an office or employment under the Crown;

“**EEA Regulations**” means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014 and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020

“**EEA national**” has the meaning given in regulation 2(1) of the EEA Regulations;

“**family member**” has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca);

“**relevant person of Northern Ireland**” has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971; and

“His Majesty’s forces” has the same meaning as in the Armed Forces Act 2006.

### **Persons subject to immigration control**

- 5.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.
- 5.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 5.9
- 5.11 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

### **6.0 Transitional provision**

- 6.1 The above does not apply to a person who, on 31st March 2015—
- (a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority’s scheme established under section 13A (2) of the Act; and
  - (b) is entitled to an income-based jobseeker’s allowance, until the first of the events in paragraph 6.2 occurs.
- 6.2 The events are—
- (a) the person makes a new application for a reduction under an authority’s scheme established under section 13A (2) of the Act; or
  - (b) the person ceases to be entitled to an income-based jobseeker’s allowance.
- 6.3 In this section “the Act” means the Local Government Finance Act 1992.

### **7.0 Temporary Absence (period of absence)**

- 7.1 A person is not absent from a dwelling in relation to any day which falls within a period of temporary absence from that dwelling.
- 7.2 In sub-paragraph (1), a “period of temporary absence” means—
- (a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation in Great Britain where and for so long as—
    - (i) the person resides in that accommodation;
    - (ii) the part of the dwelling in which he usually resided is not let or sub-let; and
    - (iii) that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks, where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;
  - (b) subject to sub-paragraph (2B), a period of absence within Great Britain not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as—
    - (i) the person intends to return to the dwelling;
    - (ii) the part of the dwelling in which he usually resided is not let or sub-let; and
    - (iii) that period is unlikely to exceed 13 weeks;
  - (c) a period of absence not exceeding 52 weeks, beginning with the first whole day of that absence, where and for so long as—
    - (i) the person intends to return to the dwelling;
    - (ii) the part of the dwelling in which he usually resided is not let or sub-let;
    - (iii) the person is a person to whom sub-paragraph (3) applies; and

(iv) subject to sub-paragraph (2D), a period of absence within Great Britain is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period and;

(d) subject to sub-paragraphs (2F), (3C), (3E) and (3G) and where sub-paragraph (2E) applies, a period of absence outside Great Britain not exceeding 4 weeks, beginning with the first day of that absence from Great Britain where and for so long as— (i) the person intends to return to the dwelling; (ii) the part of the dwelling in which he usually resides is not let or sub-let; and (iii) the period of absence from Great Britain is unlikely to exceed 4 weeks;

7.2A The period of 13 weeks referred to in sub-paragraph (2)(b) shall run or continue to run during any period of absence from Great Britain.

7.2B Where—

(a) a person returns to Great Britain after a period of absence from Great Britain (period A);  
(b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 13 weeks beginning with the first day of absence from that dwelling; and  
(c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,  
then any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(b).

7.2C The period of 52 weeks referred to in sub-paragraph (2)(c) shall run or continue to run during any period of absence from Great Britain.

7.2D Where —

1. a person returns to Great Britain after a period of absence from Great Britain (period A);  
2. that person has been absent from the dwelling, including any absence within Great Britain, for less than 52 weeks beginning with the first day of absence from that dwelling; and  
3. at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,  
then, any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(c).

7.2E This sub-paragraph applies where—

1. a person is temporarily absent from Great Britain;  
2. immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

7.2F If the temporary absence referred to in sub-paragraph (2)(d) is in connection with the death of—

1. the person's partner or a child or young person for whom the person or the person's partner is responsible;  
2. the person's close relative;  
3. the close relative of the person's partner; or  
4. the close relative of a child or young person for whom the person or the person's partner is responsible,  
then the period of 4 weeks in the opening words of sub-paragraph (2)(d) may be extended by up to 4 further weeks if the relevant authority considers it unreasonable to expect the person to return to Great Britain within the first 4 weeks (and the reference in subparagraph (iii) of that paragraph to a period of 4 weeks shall, where the period is extended, be taken as referring to the period as so extended).";

7.3 This sub-paragraph applies to a person who—

(a) is a person to whom sub-paragraph (3A) applies;  
(i) in a dwelling, other than the dwelling referred to in sub-paragraph (1), or  
(ii) in premises approved under section 13 of the Offender Management Act 2007,

or is detained in custody pending sentence upon conviction;

- (b) is resident in a hospital or similar institution as a patient;
- (c) is undergoing, or whose partner or dependent child is undergoing medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
- (d) is following a training course;
- (e) is undertaking medically approved care of a person;
- (f) is undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment;
- (g) is receiving medically approved care provided in accommodation other than residential accommodation;
- (h) is a student;
- (i) is receiving care provided in residential accommodation and is not a person to whom subparagraph (2)(a) applies; or
- (j) has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

- 7.3A This sub-paragraph applies to a person (“P”) who is—
- (a) detained in custody on remand pending trial;
  - (b) detained pending sentence upon conviction; or
  - (c) as a condition of bail required to reside—
    - (i) in a dwelling, other than a dwelling P occupies as P’s home; or
    - (ii) in premises approved under section 13 of the Offender Management Act 2007(a), and who is not also detained in custody following sentence upon conviction.
- 7.3B This sub-paragraph applies where—
- (a) a person is temporarily absent from Great Britain;
  - (b) the person is a member of His Majesty’s forces posted overseas, a mariner or a continental shelf worker;
  - (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 7.3C Where sub-paragraph (3B) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—
- (a) the person intends to return to the dwelling;
  - (b) the part of the dwelling in which he usually resided is not let or sub-let;
  - (c) the period of absence from Great Britain is unlikely to exceed 26 weeks.
- 7.3D This sub-paragraph applies where—
- (a) a person is temporarily absent from Great Britain;
  - (b) the person is a person described in any of paragraphs (b), (c), (g) or (j) of subparagraph (3);
  - (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 7.3E Where sub-paragraph (3D) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—
- (a) the person intends to return to the dwelling;
  - (b) the part of the dwelling in which he usually resided is not let or sub-let;
  - (c) the period of absence is unlikely to exceed 26 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.
- 7.3F This sub-paragraph applies where—
- (a) a person is temporarily absent from Great Britain;

- b) the person is a person described in any of paragraphs (a), (d), (e), (f), (h) or (i) of sub-paragraph (3);
- (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

7.3G Where sub-paragraph (3F) applies, a period of absence from Great Britain not exceeding 4 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—

- (a) the person intends to return to the dwelling;
- (b) the part of the dwelling in which he usually resided is not let or sub-let;
- (c) the period of absence is unlikely to exceed 4 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.

7.4 This sub-paragraph applies to a person who is—

- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983, or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995; and
- (b) on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989.

7.5 Where sub-paragraph (4) applies to a person, then, for any day when he is on temporary release—

- (a) if such temporary release was immediately preceded by a period of temporary absence under sub-paragraph (2)(b) or (c), he must be treated, for the purposes of sub-paragraph (1), as if he continues to be absent from the dwelling, despite any return to the dwelling;
- (b) for the purposes of sub-paragraph (3)(a), he must be treated as if he remains in detention;
- (c) if he does not fall within paragraph (a), he is not to be considered to be a person who is liable to pay council tax in respect of a dwelling of which he is a resident.

7.6 In this paragraph—

““continental shelf worker” means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any of the activities mentioned in section 11(2) of the Petroleum Act 1998(a);

“designated area” means any area which may from time to time be designated by Order in Council under the Continental Shelf Act 1964(b) as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised;

“mariner” means a person who is employed under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel, where—

- (a) the employment in that capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel; and
- (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on its voyage;

“medically approved” means certified by a medical practitioner;

member of His Majesty’s forces posted overseas” means a person who is a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006(c)), who is absent from the main dwelling because the person has been posted outside of Great Britain to perform the duties of a member of His Majesty’s regular forces or reserve forces;” and

“patient” means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution;

“prescribed area” means any area over which Norway or any member State (other than the United Kingdom) exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of

Norway or such member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998;

“residential accommodation” means accommodation which is provided in—

- (a) a care home;
- (b) an independent hospital;
- (c) an Abbeyfield Home; or
- (d) an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;

“training course” means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department, or the Secretary of State.

## Transitional provision

- 7.7 Subject to paragraph (8), the provision shall not apply in respect of a person who is temporarily absent from Great Britain on 1st April 2017 until the day that person returns to Great Britain.
- 7.8 Paragraph (7) does not apply to a person who, on 1st April 2017, is temporarily absent from Great Britain and is—
- (a) a member of His Majesty’s forces posted overseas;
  - (b) absent in the capacity of a continental shelf worker; or
  - (c) absent in the capacity of a mariner.
- 7.9 In this section—
- “continental shelf worker”** means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any of the activities mentioned in section 11(2) of the Petroleum Act 1998;
- “designated area”** means any area which may from time to time be designated by Order in Council under the Continental Shelf Act 1964 as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised;
- “mariner”** means a person who is employed under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel, where—
- (a) the employment in that capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel; and
  - (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on its voyage;
- “member of His Majesty’s forces posted overseas”** means a person who is a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006), who is absent from the dwelling that the person normally occupies as his home because the person has been posted outside of Great Britain to perform the duties of a member of His Majesty’s regular forces or reserve forces; and
- “prescribed area”** means any area over which Norway or any member State (other than the United Kingdom) exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of Norway or such member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998.

## 8.0 Membership of a family

- 8.1 Within the reduction scheme adopted by the Council ‘family’ means;
- (a) a married or unmarried couple;
  - (b) married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
  - (c) two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
  - (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
  - (e) and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
  - (f) except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a ‘child or young person’



A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education, or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 8.2 Paragraph 8.1 the definition of child or young person shall not apply to a person who is;
- (a) on income support;
  - (b) an income-based jobseeker's allowance or an income related employment and support allowance; or be entitled to an award of Universal Credit; or
  - (c) a person to whom section 6 of the Children (Leaving Care) Act 2000 applies

- 8.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable

**9.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.**

- 9.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him, and this includes a child or young person.

- 9.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;

- a. the person who is receiving child benefit in respect of him; or
- b. if there is no such person;
  - i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
  - ii. in any other case the person who has the primary responsibility for him.

- 9.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

**10.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household**

- 10.1 Subject to paragraphs 10.2 and 10.3, the applicant and any partner and, where the applicant or his partner is treated as responsible for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

- 10.2 A child or young person shall not be treated as a member of the applicant's household where he is;

- (a) placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or

- (b) placed with the applicant or his partner prior to adoption; or
- (c) placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002.

10.3 Subject to paragraph (4), paragraph (1) shall not apply to a child or young person who is not living with the applicant and he–

- (a) is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- (b) has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- (c) has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

10.4 The authority shall treat a child or young person to whom paragraph (3a) applies as being a member of the applicant’s household in any reduction week where;

- (a) that child or young person lives with the applicant for part or all of that reduction week; and
- (b) the authority considers that it is responsible to do so taking into account the nature and frequency of that child’s or young person’s visits.

10.5 In this paragraph ‘relevant enactment’ means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates’ Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012 as amended.

#### **11.0 Calculation of income and capital of members of applicant’s family and of a polygamous marriage**

11.1 The income and capital of an applicant’s partner within this scheme and for the purposes of claiming council tax reduction is to be treated as income and capital of the applicant and shall be calculated or estimated in accordance with the following provisions in like manner as for the applicant; and any reference to the ‘applicant’ shall, except where the context otherwise requires be construed for the purposes of this scheme as if it were a reference to his partner.

11.2 Where an applicant or the partner of is married polygamously to two or more members of his household–

- (a) the applicant shall be treated as possessing capital and income belonging to each such member; and
- (b) the income and capital of that member shall be calculated in accordance with the following provisions of this scheme in like manner as for the applicant.

11.3 The income and capital of a child or young person shall not be treated as the income and capital of the applicant.

#### **12.0 Calculation of income and capital: persons who have an award of universal credit**

12.1 Any universal credit new claim notification received by the authority may be used as a claim for reduction or in the assessment of council tax reduction including data received from the Secretary of State where the applicant no longer qualifies for a universal credit award

12.2 In determining the income of an applicant

- (a) who has, or

(b) who (jointly with his partner) has, an award of universal credit the authority may use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit. The authority may use any other assessment based on the information provided by the Secretary of State.

- 12.3 The authority may adjust the amount referred to in sub-paragraph (2) to take account of
- (a) income consisting of the award of universal credit;
  - (b) any sum to be disregarded in the calculation of earnings;
  - (c) any sum to be disregarded in the calculation of income other than earnings; and
  - (d) any sum determined by the authority as the proportion of housing costs award;
- 12.4 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.
- 12.5 In determining the capital of an applicant;
- (a) who has, or
  - (b) who (jointly with his partner) has,
- an award of universal credit, the authority must use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining that award

### **13.0 Calculation of income on a weekly basis**

- 13.1 For the purposes of this scheme the income of an applicant shall be calculated on a weekly basis by estimating the amount which is likely to be his average weekly income.

### **14.0 Average weekly earnings of employed earners**

- 14.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by the authority by reference to his actual earnings over a period determined by the authority as reasonable. This period will not exceed 52 weeks.
- 14.2 Where the applicant is recently employed and cannot furnish the appropriate evidence, the authority may require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.
- 14.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately.

### **15.0 Average weekly earnings of self-employed earners**

- 15.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately. This period shall not exceed 52 weeks.

### **15A.0 Minimum Income Floor**

- 15A.1 Where no start up period (as defined within 15A.2) applies to the applicant or partner, the income used by the Council in the calculation of their award will be the gross amount declared by the applicant or a substituted amount whichever is the higher. This substituted amount shall not be less than 35 hours multiplied by the national living wage (or national minimum wage as

appropriate) From that, the Council will deduct only an estimate for tax, national insurance, and a pension contribution (where a pension contribution is being made).

15A.2 The Council shall determine an appropriate start up period for the employment activity being conducted by the applicant or partner. This will normally be one year from the date of commencement of the employment activity. During this period, no Minimum Income Floor shall be applied. The start-up period ends where the person is no longer in gainful self-employment.

15A.3 Where an applicant or partner holds a position in a company that is analogous to that of a sole owner or partner in the business of that company, he shall be treated as if he were such sole owner or partner and in such a case be subject to the substituted amount where appropriate.

15A.4 No start-up period may be applied in relation to an applicant where a start-up period has previously been applied, whether in relation to a current or previous award of a Council Tax Reduction.

15A.5 In order to establish whether to award a startup period, the applicant must satisfy the Council that the employment is

- Genuine and effective. The Council must be satisfied that the employment activity is being conducted; and
- Being conducted with the intention of increasing the income received to the level that would be conducive with that form of employment.

15A.6 For the purposes of determining whether an applicant is in gainful self-employment or meets the conditions for a start-up-period, the Council will require the applicant to provide such evidence or information that it reasonably requires to make that decision, the Council may also require the self-employed person to attend an interview for the purpose of establishing whether the employment is gainful or whether the conditions for a start-up period are met.

15A.7 Where the applicant satisfies the authority that, based on his or her circumstances, there are good reasons that a Minimum Income Floor should not apply, the authority may, at its discretion, determine that no Minimum Income Floor applies to that particular award of Council Tax Reduction.

## **16.0 Average weekly income other than earnings**

16.1 An applicant's income which does not consist of earnings shall be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately. Such period shall not exceed 52 weeks.

## **17.0 Calculation of average weekly income from tax credits**

17.1 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph (2)

17.2 Where the instalment in respect of which payment of a tax credit is made is;

- (a) a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
- (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- (c) a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
- (d) a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

17.3 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

## **18.0 Calculation of weekly income**

- 18.1 For the purposes of this scheme where the period in respect of which a payment is made;
- (a) does not exceed a week, the weekly amount shall be the amount of that payment;
  - (b) exceeds a week, the weekly amount shall be determined—
    - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
    - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the quotient by 7.
- 18.2 The weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the quotient by 7.

## **19.0 Earnings of employed earners**

- 19.1 Earnings means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—
- (a) any bonus or commission;
  - (b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
  - (c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
  - (d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
  - (e) any payment by way of a retainer;
  - (f) any payment made by the applicant's employer in respect of expenses not wholly, exclusively, and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—
  - (g) (i) travelling expenses incurred by the applicant between his home and his place of employment;
  - (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
  - (h) any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
  - (i) any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
  - (j) any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
  - (k) any statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
  - (l) any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill;
  - (m) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended.
- 19.2 Earnings shall not include—
- (a) any payment in kind;
  - (b) any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of employment;
  - (c) any occupational pension

## **20.0 Calculation of net earnings of employed earners**

- 20.1 For the purposes of this scheme, the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall be his net earnings.
- 20.2 There shall be disregarded from an applicant's (or their partner's) net earnings, £25 per week. This shall apply irrespective of the applicant's household and only one disregard shall be applied per claim.
- 20.3 Net earnings shall be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;
- (a) any amount deducted from those earnings by way of
    - i) income tax;
    - ii) primary Class 1 National Insurance contributions
  - (b) one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
  - (c) one-half of the amount calculated in accordance with paragraph 20.5 in respect of any qualifying contribution payable by the applicant; and
- 20.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.
- 20.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—
- (a) where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
  - (b) in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.
- 20.6 Where the earnings of an applicant are estimated an appropriate estimate of net earnings shall be determined in line with paragraph (3) above.

## **21.0 Earnings of self-employed earners**

- 21.1 'Earnings', in the case of employment as a self-employed earner, means the gross income of the employment
- 21.2 'Earnings' shall not include any payment in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority, or voluntary organisation in respect of persons temporarily in the applicant's care nor shall it include any sports award.
- 21.3 This paragraph applies to—
- (a) royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent, or trademark; or
  - (b) any payment in respect of any—
    - (i) book registered under the Public Lending Right Scheme 1982; or
    - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trademark, or an original contributor to the book of work concerned.

## **22.0 Calculation of net profit of self-employed earners**

- 22.1 For the purposes of this scheme the earnings of an applicant to be taken into account shall be
- (a) in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
  - (b) in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less—
    - i. an amount in respect of income tax and of national insurance contributions payable under this scheme; and
    - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 22.2 There shall be disregarded from an applicant's (or their partner's) net earnings, £25 per week per claim.
- 22.3 The net profit of the employment must be calculated by taking into account the earnings for the employment over the assessment period less
- (a) any expenses wholly and exclusively incurred in that period for the purposes of that employment;
  - (b) an amount in respect of;
    - i. income tax, and
    - ii. national insurance contributions payable calculated in accordance with section 22; and
    - iii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 22.4 For the purposes of paragraph (1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, any expenses wholly and exclusively incurred in that period for the purposes of the employment.
- 22.5 No deduction shall be made under paragraph (3 a) or (4), in respect of—
- (a) any capital expenditure;
  - (b) the depreciation of any capital asset;
  - (c) any sum employed or intended to be employed in the setting up or expansion of the employment;
  - (d) any loss incurred before the beginning of the assessment period;
  - (e) the repayment of capital on any loan taken out for the purposes of the employment;
  - (f) any expenses incurred in providing business entertainment, and
  - (g) any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.
- 22.6 A deduction shall be made under paragraph (3 a) or (4) in respect of the repayment of capital on any loan used for—
- (a) the replacement in the course of business of equipment or machinery; and
  - (b) the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- 22.7 The authority shall refuse to make deduction in respect of any expenses where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 22.8 For the avoidance of doubt—
- (a) deduction shall not be made in respect of any sum unless it has been expended for the purposes of the business;
  - (b) a deduction shall be made thereunder in respect of—
    - i. the excess of any value added tax paid over value added tax received in the assessment period;
    - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;

iii. any payment of interest on a loan taken out for the purposes of the employment

22.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of

- (a) income tax; and
- (b) national insurance contributions calculated by the authority in line with 23.2;
- (c) one-half of the amount any qualifying pension contribution in accordance with paragraph 22.11.

22.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner, and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.

22.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined

- (a) where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365;
- (b) in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.

22.12 In this section, 'qualifying premium' means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

### **23.0 Deduction of tax and contributions of self-employed earners**

23.1 The amount to be deducted in respect of income tax under section 22 shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

23.2 The amount to be deducted in respect of national insurance contributions under section shall be the total of—

- (a) the amount of Class 2 National Insurance contributions payable at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- (b) the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

23.3 In this section 'chargeable income' means—

- (a) the earnings derived from the employment less any expenses deducted under section 22;
- (b) in the case of employment as a child minder, one-third of the earnings of that employment.



## **24.0 Calculation of income other than earnings**

- 24.1 For the purposes of this scheme, the income of an applicant which does not consist of earnings to be taken into account shall be his gross income and any capital treated as income under section 25.
- 24.2 There shall be disregarded from the calculation of an applicant's gross income any sum, where applicable, specified in Schedule 2.
- 24.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account shall be the gross amount payable.
- 24.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 24.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.
- 24.6 'Tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.
- 24.7 Paragraphs (7),(8), (9) and (10) apply to any applicant who is a student. Paragraph (8) and (9) apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.
- 24.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph (1) in respect of a person to whom paragraph (7) applies, shall be calculated by applying the formula–  
$$\frac{A - (B \times C)}{D}$$
Where  
A = the total amount of the relevant payment which that person would have received had he remained a student until he last day of the academic term in which he abandoned, or was dismissed from, his course;  
B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;  
C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax reduction immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;  
D = the number of reduction weeks in the assessment period.
- 24.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph (1) in respect of a person to whom paragraph (8) applies, shall be calculated by applying the formula in paragraph (8) but as if–  
A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course or was dismissed from it.

24.10 In this section– ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of this scheme, ‘assessment period’ means–

- (a) in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;
- (b) in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes–
  - i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or
  - ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of those date is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

- (a) 1st January and ending on 31st March;
- (b) 1st April and ending on 30th June;
- (c) 1st July and ending on 31st August; or
- (d) 1st September and ending on 31st December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants.

## **25.0 Capital treated as income and Notional Income**

25.1 Any payment received under an annuity shall be treated as income.

25.2 Any earnings to the extent that they are not a payment of income shall be treated as income.

25.3 Any Career Development Loan paid pursuant to section 2 of the 1973 Act shall be treated as income

25.4 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

25.6 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of reduction or increasing the amount of that reduction.

25.7 Except in the case of–

- (a) a discretionary trust;
- (b) a trust derived from a payment made in consequence of a personal injury;
- (c) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
- (d) rehabilitation allowance made under section 2 of the 1973 Act;
- (e) child tax credit; or
- (f) working tax credit,

any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.

25.8 Any payment of income made–

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

25.9 This section shall not apply in respect of a payment of income made—

- (a) under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006);
- (b) pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
- (c) pursuant to section 2 of the 1973 Act in respect of a person's participation—
  - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
  - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
  - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
  - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
  - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- (d) in respect of a previous participation in the Mandatory Work Activity Scheme;
- (e) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
  - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
  - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
  - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

25.10 Where an applicant is in receipt of any benefit (other than council tax reduction) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from 1st April in that year.

25.11 Where—

- (a) applicant performs a service for another person; and
- (b) that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.

25.12 Paragraph (11) shall not apply–

- (a) to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- (b) in a case where the service is performed in connection with–
  - (i) the applicant’s participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker’s Allowance Regulations, other than where the service is performed in connection with the applicant’s participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
  - (ii) the applicant’s or the applicant’s partner’s participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or
- (c) to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

25.13 ‘Work placement’ means practical work experience which is not undertaken in expectation of payment.

25.14 Where an applicant is treated as possessing any income under this section, the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

25.15 Where an applicant is treated as possessing any earnings under this section his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this subparagraph shall be calculated on a pro rate basis;
- (b) an amount equivalent to the amount of the primary Class 1 National Insurance contributions that would be payable by him in respect of those earnings if such contributions were payable; and
- (c) one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

## **26.0 Capital limit**

26.1 For the purposes of this scheme, the prescribed amount is £16,000 and no reduction shall be granted when the applicant has an amount greater than this level.

## **27.0 Calculation of capital**

27.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under this scheme

27.2 There shall be disregarded from the calculation of an applicant’s capital under paragraph (1), any capital, where applicable, specified in Schedule 3.

## **28.0 Disregard of capital of child and young person**

28.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

### **29.0 Income treated as capital**

29.1 Any bounty derived from employment and paid at intervals of at least one year shall be treated as capital.

29.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

29.3 Any holiday pay which is not earnings shall be treated as capital.

29.4 Any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

29.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

29.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

29.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

29.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

29.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

### **30.0 Calculation of capital in the United Kingdom**

30.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- a. where there would be expenses attributable to the sale, 10 per cent.; and
- b. the amount of any encumbrance secured on it;

### **31.0 Calculation of capital outside the United Kingdom**

31.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated

(a) in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.

(b) in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,

less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

### **32.0 Notional capital**

32.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax reduction or increasing the amount of that

reduction except to the extent that that capital is reduced in accordance with section 33.

32.2 Except in the case of

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 3; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to Schedule 3 refers; or
- (f) child tax credit; or
- (g) working tax credit,

any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

32.3 Any payment of capital, other than a payment of capital specified in paragraph (4), made

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in subparagraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

32.4 Paragraph 32.3 shall not apply in respect of a payment of capital made:

- (a) under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund;
- (b) pursuant to section 2 of the 1973 Act in respect of a person's participation:
  - i. in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
  - ii. in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
  - iii. in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
  - iv. in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
  - v. in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- (c) in respect of a person's participation in the Mandatory Work Activity Scheme;
- (d) Enterprise Scheme;
- (e) in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme;
- (f) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
  - vi. a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
  - vii. the payment is made to the trustee in bankruptcy or any other person acting on behalf

- of the creditors; and
- viii. the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

32.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case

- (a) the value of his holding in that company shall be disregarded; and
- (b) he shall be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

32.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph (5) shall be disregarded.

32.7 Where an applicant is treated as possessing capital under any of paragraphs (1) and (2) the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

### **33.0 Diminishing notional capital rule**

33.1 Where an applicant is treated as possessing notional capital the amount which he is treated as possessing shall be reduced by the amount calculated by the authority as the weekly amount of council tax reduction lost due to the inclusion of the notional capital within the calculation.

33.2 The authority will reduce any notional capital at a frequency of 13 weeks.

### **34.0 Capital jointly held**

34.1 Where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess.

### **34A.0 Calculation of tariff income from capital**

34A.1 Where the claimant's capital calculated in accordance with this scheme exceeds £6,000 it shall be treated as equivalent to a weekly income of £1 for each complete £250 of in excess of £6,000 but not exceeding £16,000

34A.2 Notwithstanding paragraph 34A.1 where any part of the excess is not a complete £250 that part shall be treated as equivalent to a weekly tariff income of £1.

34A.3 For the purposes of paragraph 34A.1, capital includes any income treated as capital under section 29 (income treated as capital).

### **35.0 Students - Student related definitions**

35.1 In this scheme the following definitions apply;

- 'academic year'** means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;
- 'access funds'** means;

- (a) grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- (b) grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- (c) grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- (d) discretionary payments, known as “learner support funds”, which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- (e) Financial Contingency Funds made available by the Welsh Ministers;

**‘college of further education’** means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

**‘contribution’** means;

- (a) any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student’s grant or student loan; or
- (b) any sums, which in determining the amount of a student’s allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder’s expenses;
  - (i) the holder of the allowance or bursary;
  - (ii) the holder’s parents;
  - (iii) the holder’s parent’s spouse, civil partner or a person ordinarily living with the holder’s parent as if he or she were the spouse or civil partner of that parent; or
  - (iv) the holder’s spouse or civil partner;

**‘course of study’** means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

**‘covenant income’** means the gross income payable to a full-time student under a Deed of Covenant by his parent;

**‘education authority’** means a government department, a local education authority as defined in section 12 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973 an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body of the Channel Island, Isle of Man or any other country outside Great Britain;

**‘full-time course of study’** means a full-time course of study which;

- (a) is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;
- (b) is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
  - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
  - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or



(c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—

(i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or

(ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

**‘full-time student’** means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

**‘grant’** means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary;

**‘grant income’** means

(a) any income by way of a grant;

(b) any contribution whether or not it is paid;

**‘higher education’** means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992; ‘last day of the course’ means;

(a) in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;

(b) in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

**‘period of study’** means—

(a) in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;

(b) in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either—

(i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or

(ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;

(c) in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

**‘periods of experience’** means periods of work experience which form part of a sandwich course;

**‘qualifying course’** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker’s Allowance Regulations;

**‘modular course’** means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

**‘sandwich course’** has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

**‘standard maintenance grant’** means—

(a) except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (‘the 2003 Regulations’) for such a student;

(b) except where paragraph (c) applies, in the case of a student residing at his parent’s home,

the amount specified in paragraph 3 thereof;

(c) in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;

(d) in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

'student' means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

(a) a course of study at an educational establishment; or

(b) a qualifying course;

'student loan' means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

35.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

(a) in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending;

(i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or

(ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;

(b) in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

35.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

(a) where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;

(b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

### **36.0 Students who are excluded from entitlement to council tax reduction**

36.1 Students except those defined in paragraph (3) are not able to claim Council tax reduction under Classes D of the authority's reduction scheme.

36.2 To be eligible for reduction, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992, and they must not be deemed to be a full-time student or a person from abroad within the meaning of section 7 of this scheme (persons from abroad).

36.3 Paragraph 36.2 shall not apply to a student

(a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;

(b) who is a lone parent;

(c) who is in receipt of a Personal Independence Payment;

- (d) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
- (e) (who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989,
- (f) who is;
  - (i) aged under 21 and whose course of study is not a course of higher education, or
  - (ii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person);
- (g) in respect of whom
  - i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
  - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
  - (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
  - (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
  - (v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

- 36.4 For the purposes of paragraph (3(f)(i)) the student must have begun, or been enrolled or accepted onto the course before attaining the age of 19
- 36.5 The reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.
- 36.6 An intercalating student may be eligible for a reduction if the following circumstances are met:
- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
    - (i) engaged in caring for another person; or
    - (ii) ill;
  - (b) he has subsequently ceased to be engaged in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
  - (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph (7).
- 36.7 The period specified for the purposes of paragraph (6) is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;
- (a) the day on which he resumes attending or undertaking the course; or
  - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course,
- which shall first occur.

### **37.0 Students - Calculation of grant income**

- 37.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs

(2) and (3), be the whole of his grant income.

37.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
- (e) on account of any other person but only if that person is residing outside of the United Kingdom and there is no applicable amount in respect of him;
- (f) intended to meet the cost of books and equipment;
- (g) intended to meet travel expenses incurred as a result of his attendance on the course;
- (h) intended for the childcare costs of a child dependant.
- (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.

37.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

The above amounts shall be adjusted annually in line with the Housing Benefit Regulations 2006.

37.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.

37.5 Subject to paragraphs (6) and (7), a student's grant income shall be apportioned;

- (a) subject to paragraph (8), in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;
- (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

37.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

37.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

37.8 In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last

day of which coincides with, or immediately precedes, the last day of the period of study.

### **38.0 Students- Calculation of covenant income where a contribution is assessed**

38.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph (3), the amount of the contribution.

38.2 The weekly amount of the student's covenant shall be determined—

- (a) by dividing the amount of income which falls to be taken into account under paragraph (1) by 52 or 53, whichever is reasonable in the circumstances; and
- (b) by disregarding from the resulting amount, £5.

### **39.0 Students - Covenant income where no grant income or no contribution is assessed**

39.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in the calculation of grant income necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded in the calculation of grant income had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

39.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph (1).

### **40.0 Students - Covenant Income and Grant income – non-disregard**

40.1 No part of a student's covenant income or grant income shall be disregarded under this scheme

### **41.0 Treatment of student loans**

41.1 A student loan shall be treated as income.

41.2 In calculating the weekly amount of the loan to be taken into account as income

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;
  - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
  - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,
- (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately

precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;

- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;
  - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;
  - (ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term,and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;
- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;
  - (i) the first day of the first reduction week in September; or
  - (ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term,and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

41.3 A student shall be treated as possessing a student loan in respect of an academic year where;

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

41.4 Where a student is treated as possessing a student loan under paragraph (3), the amount of the student loan to be taken into account as income shall be, subject to paragraph (5).

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to
  - (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
  - (ii) any contribution whether or not it has been paid to him;
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;
  - (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
  - (ii) no deduction in that loan was made by virtue of the application of a means test.

41.5 There shall be deducted from the amount of income taken into account under paragraph (4)

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

The above amounts shall be adjusted annually in line with the Housing Benefit Regulations 2006.

## **42.0 Students - Treatment of fee loans**

42.1 A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

#### **43.0 Students - Treatment of payments from access funds**

43.1 A payment from access funds, other than a payment to which paragraph 43.2 applies, shall be disregarded as income.

- 43.2 a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
- b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.

43.3 Where a payment from access funds is made—

- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
- (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

#### **44.0 Students - Disregard of contribution**

44.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

#### **45.0 Further disregard of student's income**

45.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

#### **46.0 Students - Income treated as capital**

46.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

46.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

46.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

#### **47.0 Students - Disregard of changes occurring during summer vacation**

47.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

#### **48.0 Maximum Council Tax Reduction**

48.1 Subject to paragraphs (2) to (4), the amount of a person's maximum Council Tax Reduction in respect of a day for which he is liable to pay council tax, shall be 65 per cent, of the amount A divided by B where;

- (a) A is the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
- (b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under paragraph 48A.0 (Non-dependant deductions).

In this paragraph “relevant financial year” means, in relation to any particular day, financial year within which the day in question falls.

48.2 In calculating a person’s maximum Council Tax Reduction any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

48.3 Subject to paragraph (4), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student who is excluded from entitlement to Council Tax Reduction applies, in determining the maximum Council Tax Reduction in his case in accordance with paragraph (1), the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

48.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph (3) shall not apply in his case.

#### **48A.0 Non-dependant deductions**

48A.1 Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in section 48 (maximum council tax reduction) shall be;

- (a) in respect of a non-dependant aged 18 or over in remunerative work,  $£10 \times 1/7$ ;
- (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply,  $£5 \times 1/7$ .

Where no evidence is provided by the applicant as to whether the non-dependant is in remunerative work, the higher deduction shall be made.

48A.2 Only one deduction shall be made under this section in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount shall be deducted.

48A.3 In applying the provisions of paragraph 48A.2 in the case of a couple or, as the case may be a polygamous marriage, regard shall be had, for the purpose of that paragraph, to the couple’s or, as the case may be, all members of the polygamous marriage’s joint weekly gross income.

48A.4 Where in respect of a day–

- a. a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
- b. other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
- c. the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.

48A.5 No deduction shall be made in respect of any non-dependants occupying an applicant’s dwelling



if the applicant or his partner is–

- a. blind or treated as blind; or
- b. receiving in respect of himself:
  - attendance allowance, or would be receiving that allowance but for:
    - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
    - ii. an abatement as a result of hospitalisation; or
  - the care component of the disability living allowance, or would be receiving that component but for:
    - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
    - ii. an abatement as a result of hospitalisation; or
- c. the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
- d. an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution;

48A.6 No deduction shall be made in respect of a non-dependant if:

- a. although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
- b. he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
- c. he is a full-time student within the meaning of section 35.0; or
- d. he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
- e. 'patient' has the meaning given within this scheme, and
- f. where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods;
- g. he is not residing with the claimant because he is a member of the armed forces away on operations

#### **49.0 Date on which entitlement is to begin**

49.1 Subject to paragraph (2), any person to whom or in respect of whom a claim for council tax reduction is made and who is otherwise entitled to that reduction shall be so entitled from the date on which that claim is made or is treated as made.

49.2 Where a person is otherwise entitled to council tax reduction and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the reduction week in which his claim is made or is treated as made, he shall be so entitled from the date of claim

#### **50.0 Date on which change of circumstances is to take effect**

50.1 A change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from date on which the change actually occurs.

50.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

50.3 Where the change of circumstances is that income, or an increase in the amount of income, is

paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

#### **51.0 Making an application**

- 51.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.
- 51.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;
- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
  - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
  - (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise,
- that deputy, judicial factor, guardian, or attorney, as the case may be, may make an application on behalf of that person.
- 51.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 51.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
- 51.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);
- (a) it may at any time revoke the appointment;
  - (b) the person appointed may resign his office after having given 4 weeks' notice in writing to the authority of his intention to do so;
  - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 51.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.
- 51.7 The authority must;
- (a) inform any person making an application of the duty imposed on them
  - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
  - (c) set out the circumstances a change in which might affect entitlement to the

reduction or its amount.

**52.0 Procedure by which a person may apply for a reduction under the authority's scheme<sup>1</sup>**

52.1. Paragraphs 2 to 7 apply to an application made under the authority's scheme.

52.2. An application may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance with Part 4 of this Schedule, or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.
- (d) a notification of a new claim for Universal Credit from DWP, may be treated by the authority as a claim for reduction.

52.3 An application which is made in writing must be made to the designated office on a properly completed form. The form must be provided free of charge by the authority for the purpose.

52.4 Where an application made in writing is defective because—

- (a) it was made on the form supplied for the purpose, but that form is not accepted by the authority as being properly completed; or
- (b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,

the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

52.5 An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

52.6 If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect. An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

52.7 In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

52.8 If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect. An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

52.9 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

52.10 Where an applicant ('C') makes a claim which includes (or which C subsequently requests should include) a period before the claim is made, the authority may, at its discretion, treat the claim as made on a date up to one year before the date on which the request is received by the authority.

---

<sup>1</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

**53.0 Date on which an application is made<sup>2</sup>**

53.1 Subject to sub-paragraph (7), the date on which an application is made is;

(a) in a case where;

(i) an award of state pension credit which comprises a guarantee credit has been made to the applicant or his partner, and

(ii) the application for a reduction is made within one month of the date on which the claim for that state pension credit which comprises a guarantee credit was received at the appropriate DWP office,

the first day of entitlement to state pension credit which comprises a guarantee credit arising from that claim;

(b) in a case where

(i) an applicant or his partner is a person in receipt of a guarantee credit,

(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling he occupies as his home, and

(iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(c) in a case where;

(i) an award of income support, an income-based jobseeker's allowance, or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and

(ii) the application is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

(d) in a case where;

(i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,

(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and

(iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(e) in a case where;

(i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and

(ii) the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation,

the date of the death or separation;

(f) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;

(g) in any other case, the date on which an application is received at the designated office.

53.2 For the purposes only of sub-paragraph (1)(c) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under;

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the

<sup>2</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Jobseekers Act 1995 (waiting days); or  
(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days),  
have been entitled to that allowance.

- 53.3 Where there is a defect in an application by telephone;  
(a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance;  
(b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.
- 53.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.
- 53.5 The conditions are that—  
(a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or  
(b) where an application is not on approved form or further information requested by authority applies;  
(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;  
(ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,  
in either case, within such longer period as the authority may consider reasonable; or  
(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.
- 53.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.
- 53.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application, but the authority is of the opinion that unless there is a change of circumstances, he will be entitled to a reduction under its scheme for a period beginning not later than;  
(a) in the case of an application made by;  
(i) a pensioner, or  
(ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit,  
the seventeenth reduction week following the date on which the application is made, or  
(b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made,  
the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

53.8 In this paragraph “appropriate DWP office” means an office of the Department for Work and Pensions dealing with state pension credit or an office which is normally open to the public for the receipt of claims of income support, a job seekers allowance or an employment and support allowance.

**54.0 Submission of evidence electronically**

54.1 The authority may accept such evidence, documents, and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim

**55.0 Use of telephone provided evidence**

55.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim

**56.0 Information and evidence<sup>3</sup>**

56.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority’s scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

56.2 This sub-paragraph is satisfied in relation to a person if—

- (a) the application is accompanied by;
  - (i) a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
  - (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or
- (b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;
  - (i) evidence of the application for a national insurance number to be so allocated; and
  - (ii) the information or evidence enabling it to be so allocated.

56.3 Sub-paragraph (2) does not apply;

- (a) in the case of a child or young person in respect of whom an application for a reduction is made;
- (b) to a person who;
  - (i) is a person treated as not being in Great Britain for the purposes of this scheme;
  - (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
  - (iii) has not previously been allocated a national insurance number.

56.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority’s scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person’s entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.

56.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information, or evidence relating to a payment to which sub-paragraph (7) applies.

56.6 Where the authority makes a request under sub-paragraph (4), it must;

---

<sup>3</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
- (b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.

- 56.7 This sub-paragraph applies to any of the following payments;
- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund; and
  - (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);

- 56.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;
- (a) the name and address of the pension fund holder;
  - (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

**57.0 Amendment and withdrawal of application<sup>4</sup>**

- 57.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.
- 57.2 Where the application was made by telephone the amendment may also be made by telephone.
- 57.3 Any application amended is to be treated as if it had been amended in the first instance.
- 57.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.
- 57.5 Where the application was made by telephone, the withdrawal may also be made by telephone.
- 57.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.
- 57.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

**58.0 Duty to notify changes of circumstances<sup>5</sup>**

- 58.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;
- (a) between the making of an application and a decision being made on it, or
  - (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.

<sup>4</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>5</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 58.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;
- (a) in writing; or
  - (b) by telephone—
    - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
    - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
  - (c) by any other means which the authority agrees to accept in any particular case, within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.
- 58.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying
- (a) changes in the amount of council tax payable to the authority;
  - (b) changes in the age of the applicant or that of any member of his family;
  - (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.
- 58.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income-based jobseeker's allowance or an income-related employment and support allowance or universal credit.
- 58.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.
- 58.6 The duty imposed on a person by sub-paragraph (1) includes in the case of a person falling within alternative maximum council tax reduction, giving written notice to the authority of changes which occur in the number of adults in the dwelling or in their total gross incomes and, where any such adult ceases to be in receipt of state pension credit, the date when this occurs.
- 58.7 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within one calendar month of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the authority may use a date later than the actual change of circumstances

## **59.0 Decisions by the authority<sup>6</sup>**

- 59.1 The authority must make a decision on an application under its scheme within 14 days or as soon as reasonably practicable thereafter.

## **60.0 Notification of decision<sup>7</sup>**

- 60.1 The authority must notify in writing any person affected by a decision made by it under its

<sup>6</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>7</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012



scheme;  
(a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;  
(b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

60.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;  
(a) informing the person affected of the duty imposed by paragraph 9(1);  
(b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and  
(c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.

60.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.

60.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.

60.5 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

60.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

60.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).

60.8 This sub-paragraph applies to—  
(a) the applicant;  
(b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;  
(i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or  
(ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000(3) who has power to apply or, as the case may be, receive benefit on the person's behalf; or  
(iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise,  
(c) a person appointed by the authority to act for a person unable to act.

#### **61.0 Time and manner of granting council tax reduction<sup>8</sup>**

61.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;  
(a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or

---

<sup>8</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (b) where;
  - (i) such a reduction is not possible; or
  - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
  - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.

61.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).

61.3 In a case to which paragraph (1)(b) refers;

- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
  - (i) must be paid to that person if he so requires; or
  - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
- (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

61.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

## **62.0 Persons to whom reduction is to be paid<sup>9</sup>**

62.1 Subject to paragraph (2), any payment of the amount of a reduction must be made to that person.

62.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

## **63.0 Shortfall in reduction<sup>10</sup>**

63.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any

<sup>9</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>10</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

**64.0 Payment on the death of the person entitled<sup>11</sup>**

64.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

**65.0 Offsetting**

65.1 Where a person has been allowed or paid a sum of council tax reduction under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

**66.0 Payment where there is joint and several liability<sup>12</sup>**

66.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;
- (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
- (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate,

it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

66.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

66.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment this scheme or is treated as having been so appointed, the amount of the reduction may be paid to that person.

**67.0 Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC)**

67.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration, and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

67.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements<sup>13</sup>..

---

<sup>11</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>12</sup> Inserted by Schedule 8 of the Council Tax Reductions Scheme (Prescribed Requirements) (England) Regulations 2012

<sup>13</sup> Data Retention and Investigatory Powers Act 2014 and Data Retention Regulations 2014

## **68.0 Collection of information**

68.1 The authority may receive and obtain information and evidence relating to claims for council tax reduction, the council may receive or obtain the information or evidence from—

- (a) persons making claims for council tax reduction;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

68.2 The authority may verify relevant information supplied to or obtained.

## **69.0 Recording and holding information**

69.1 The authority may

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax reduction.

## **70.0 Forwarding of information**

70.1 The authority may forward it to the person or authority for the time being administering claims to or awards of council tax reduction to which the relevant information relates, being

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax reduction.

## **71.0 Persons affected by Decisions**

71.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;

- (a) an applicant;
- (b) in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
  - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or reduction on his behalf,
  - (ii) in Scotland, a tutor, curator, judicial factor, or other guardian acting or appointed in terms of law administering that person's estate, or
  - (iii) an attorney with a general power or a power to receive benefit or reduction appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise;
- (c) a person appointed by the authority under this scheme;

## **72.0 Terminations**

72.1 The authority may terminate, in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;

- (a) the conditions for entitlement to Council tax reduction are or were fulfilled; or
- (b) a decision as to an award of such a reduction should be revised or superseded.

Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax. Where the amount of current reduction reduces to zero, the award will end.

**73.0 Procedure by which a person may make an appeal against certain decisions of the authority<sup>14</sup>**

73.1 A person who is aggrieved by a decision of the authority, which affects;  
(a) the person's entitlement to a reduction under its scheme, or  
(b) the amount of any reduction to which that person is entitled,  
may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.

73.2 The authority must  
(a) consider the matter to which the notice relates;  
(b) notify the aggrieved person in writing;  
(i) that the ground is not well founded, giving reasons for that belief; or  
(ii) that steps have been taken to deal with the grievance, stating the steps taken.

73.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act<sup>15</sup>.

**74.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act<sup>16</sup>**

74.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;  
(a) in writing,  
(b) by means of an electronic communication in accordance this scheme or  
(c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

74.2 Where;  
(a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and  
(b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

**75.0 Exceptional Hardship Scheme**

75.1 The authority may provide additional help to an applicant who is entitled to reduction under its Exceptional Hardship Scheme.

75.2 Such payments shall be deemed to be made under S13A (1)(a) of the 1992 Act.

**76.0 Interpretation for the use of electronic communication**

76.1 In this Part;  
"information" includes an application, a certificate, notice or other evidence; and  
"official computer system" means a computer system maintained by or on behalf of an authority for sending, receiving, processing, or storing of any information.

**77.0 Conditions for the use of electronic communication**

---

<sup>14</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>15</sup> As amended by the Tribunal Procedure (Amendment No 3 ) Rules 2014

<sup>16</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 77.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.
- 77.2 A person other than the authority may use an electronic communication in connection with the matters referred to in sub-paragraph (1) if the conditions specified in sub-paragraphs (3) to (6) are satisfied.
- 77.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.
- 77.4 The second condition is that the person uses an approved method of;
- (a) authenticating the identity of the sender of the communication;
  - (b) electronic communication;
  - (c) authenticating any application or notice delivered by means of an electronic communication; and
  - (d) subject to sub-paragraph (7), submitting to the authority any information.
- 77.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.
- 77.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.
- 77.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.
- 77.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.
- 78.0 Use of intermediaries**
- 78.1 The authority may use intermediaries in connection with;
- (a) the delivery of any information by means of an electronic communication; and
  - (b) the authentication or security of anything transmitted by such means,
- and may require other persons to use intermediaries in connection with those matters.
- 79.0 Effect of delivering information by means of electronic communication**
- 79.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority’s scheme on the day the conditions imposed;
- (a) by this section; and
  - (b) by or under an enactment,
- are satisfied.
- 79.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).
- 79.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.
- 80.0 Proof of identity of sender or recipient of information**
- 80.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of—
- (a) the sender of any information delivered by means of an electronic communication to an

official computer system; or  
(b) the recipient of any such information delivered by means of an electronic communication from an official computer system, the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

#### **81.0 Proof of delivery of information**

- 81.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;  
(a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or  
(b) any such information has been delivered by the relevant authority if the delivery of that information has been recorded on an official computer system.
- 81.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case if that information delivered to the relevant authority has not been recorded on an official computer system.
- 81.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

#### **82.0 Proof of content of information**

- 82.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

#### **83.0 Counter Fraud and compliance**

- 83.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to;  
(a) Prevent and detect fraudulent claims and actions in respect of Council tax reduction;  
(b) Carry out investigations fairly, professionally and in accordance with the law; and  
(c) Ensure that sanctions are applied in appropriate cases
- 83.2 The authority believes that it is important to minimise the opportunity for fraud and;  
(a) will implement rigorous procedures for the verification of claims for council tax reduction;  
(b) will employ sufficient Officers to fulfil the authority's commitment to combat fraud;  
(c) will actively tackle fraud where it occurs in accordance with this scheme;  
(d) will co-operate with the Department for Work and Pensions (DWP), His Majesty's Revenues and Customs and take part in joint working including prosecutions; and  
(e) will in all cases seek to recover all outstanding council tax.
- 83.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph (1) and (2) can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

**Schedule 1**  
**Calculation of the amount of Council Tax Reduction in accordance with the Discount Scheme.**



1. The authority's Council Tax Reduction scheme from 2025/26 shall be calculated on the basis of the following Banded Discount Scheme:

Discount	Single Person with no children/ young persons	Couple with no children/ young persons	Couple or Single Person with one child/ young person	Couple or Single Person with two or more children/ young persons
65%	£0.00 to £113.99	£0.00 to £153.99	£0.00 to £213.99	£0.00 to £284.99
55%	£114.00 to £166.99	£154.00 to £207.99	£214.00 to £273.99	£285.00 to £344.99
45%	£167.00 to £219.99	£208.00 to £260.99	£274.00 to £331.99	£345.00 to £403.99
35%	£220.00 to £273.99	£261.00 to £314.99	£332.00 to £392.99	£404.00 to £462.99
20%	£274.00 to £320.99	£315.00 to £367.99	£393.00 to £450.99	£463.00 to £534.99
0%	£321+	£368+	£451+	£535+

2. The amount of discount to be granted is to be based on the following factors:
- The maximum Council Tax Reduction as defined within this scheme;
  - The Council Tax family as defined within this scheme;
  - The income of the applicant and partner as defined within this scheme; and
  - The capital of the applicant and partner as defined within this scheme.
3. For the sake of clarity all incomes shown within the table above are weekly in accordance with the scheme requirements and definitions.
4. Discount bands vary depending on both weekly income and the household (family as defined within this scheme). For the sake of clarity, it should be noted that in any application for reduction is limited to a maximum of two dependant children or young persons.
5. Any applicant whose capital is greater than £16,000 shall not be entitled to any Council Tax Reduction whatsoever.
6. The authority **may** increase the level of incomes within the grid specified in paragraph 1 on an annual basis by the appropriate level of inflation measured by the Consumer Price Index (CPI) at 1<sup>st</sup> October preceding the effective financial year, rounded to the nearest pound.
7. \*Where an applicant or partner is in receipt of Income Support, Income Related Employment and Support Allowance or Income Based Jobseeker's Allowance, discount will be awarded at Band 1 level.

**Schedule 2**

**Sums to be disregarded in the calculation of income other than earnings**

1. Any amount paid by way of tax on income,
2. Any payment made to the claim and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
4. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
  - (a) engaged by a charitable or voluntary organisation, or
  - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
5. Any payment in respect of expenses arising out of the applicant’s participation in a service user group.
6. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of the employment.
7. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance the whole of his income.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker’s allowance, the whole of the applicant’s income.
9. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker’s allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
10. Any attendance allowance, disability living allowance, personal independence payment or AFIP
11. Any concessionary payment made to compensate for the non-payment of;
  - (a) income support;
  - (b) an income-based jobseeker’s allowance.
  - (c) an income-related employment and support allowance.
12. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
13. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
14. (1) Any payment–
  - (a) by way of an education maintenance allowance made pursuant to;
    - (i) regulations made under section 518 of the Education Act 1996 (payment of school expenses; grant of scholarships etc.);
    - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities);
    - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and

- paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
- (b) corresponding to such an education maintenance allowance, made pursuant to;
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act; or
- (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
- (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
15. Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
- 16 (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
- (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
- (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- 17 (1) Subject to sub-paragraph (2), any of the following payments;
- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
- (d) a payment under an annuity purchased;
- (i) pursuant to any agreement or court order to make payments to the applicant; or
- (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
- (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.
- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by—

- (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or
  - (b) the parent of a child or young person where that child or young person is a member of the applicant's family.
18. 100% of any of the following, namely
- (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
  - (b) a war widow's pension or war widower's pension;
  - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
  - (d) a guaranteed income payment;
  - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
  - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
  - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.
19. £15 of any;
- (a) widowed mother's allowance paid pursuant to section 37 of the Act;
  - (b) widowed parent's allowance paid pursuant to section 39A of the Act.
20. (1) Any income derived from capital to which the applicant is or is treated as beneficially entitled.
21. Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating—
- (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student's award;
  - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
  - (c) the student's student loan,
- an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.
22. (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
  - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship, or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution defined within this scheme.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to—
- (a) the weekly amount of the payments; or
  - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance, or payment

referred to in sub-paragraph (1)(b),  
whichever is less.

23. Any payment made to the applicant by a child or young person or a non- dependant.
24. Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
  - (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
  - (b) where the aggregate of any such payments is £20 or more per week, £20.
25. (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
  - (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments;
  - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.(2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
26. (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.  
  
(2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
27. Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.
28. (1) Any payment made to the applicant in respect of a person who is a member of his family–
  - (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(b) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
  - (b) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
  - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance);
    - (a) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);

- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
29. Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made
- (a) by a local authority under–
- (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
- (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
- (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
- (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
30. Any payment made to the applicant or his partner for a person ('the person concerned'), who is not normally a member of the applicant's household but is temporarily in his care, by–
- (a) a health authority;
- (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
- (c) a voluntary organisation;
- (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
- (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
- (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
31. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
32. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
- (2) Sub-paragraph (1) applies only where A;
- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.
33. (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
- (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to–
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and

- (b) meet any amount due by way of premiums on–
  - (i) that policy; or
  - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home, and which is required as a condition of the loan referred to in sub-paragraph (1)(a).

- 34. Any payment of income which is to be treated as capital.
- 35. Any social fund payment made pursuant to Part 8 of the Act (the Social Fund), or any local welfare provision as defined by the Social Security (Miscellaneous Amendments) Regulations 2013
- 36. Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 37. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 38. (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006).  
(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of–
  - (a) that person’s partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person’s death;
  - (b) any child who is a member of that person’s family or who was such a member and who is a member of the applicant’s family; or
  - (c) any young person who is a member of that person’s family or who was such a member and who is a member of the applicant’s family.  
(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;
  - (a) the person who is suffering from haemophilia or who is a qualifying person;
  - (b) any child who is a member of that person’s family or who was such a member and who is a member of the applicant’s family; or
  - (c) any young person who is a member of that person’s family or who was such a member and who is a member of the applicant’s family.  
(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;
  - (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person’s family; and
  - (b) the payment is made either;
    - (i) to that person’s parent or step-parent, or
    - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,



but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and

(b) the payment is made either

(i) to that person's parent or step-parent, or

(ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

39. Any Housing Benefit or where the applicant is entitled to an award of Universal Credit which includes a housing element, any sum determined by the authority as the proportion of housing costs award.
40. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
41. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.
42. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
43. (1) Any payment or repayment made—  
(a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);  
(b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);  
(c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).  
(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers, or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
44. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
45. Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.

46. (1) Where an applicant's family includes at least one child or young person, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.
- (2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.
- (3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
47. (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.
- (2) In paragraph (1)
- 'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;
- (a) the Child Support Act 1991;
- (b) the Child Support (Northern Ireland) Order 1991;
- (c) a court order;
- (d) a consent order;
- (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;
- 'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that definition.
48. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
49. Any guardian's allowance.
50. (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
- (2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.
51. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
52. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
- 53 (1) Any payment which is
- (a) made under any of the Dispensing Instruments to a widow, widower or
- (b) surviving civil partner of a person;
- (i) whose death was attributable to service in a capacity analogous to service as a

member of the armed forces of the Crown; and  
(ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.

(2) In this paragraph 'the Dispensing Instruments' means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

54. Any council tax reduction or council tax benefit to which the applicant is entitled.
55. Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).
56. (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—
  - (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
  - (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.(2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account
57. (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).  
(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.  
(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
58. Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
59. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
60. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
61. (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.  
(2) For the purposes of sub-paragraph (1) 'local authority' includes, in England, a county council.
62. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
63. Any payment of child benefit.
64. Any Windrush compensation payment.

65. Any payment made under the We Love Manchester Emergency Fund.
66. Any payment made under the London Emergency Trust.
67. Carers Allowance.
68. The support component of Employment and Support Allowance.
69. Where, but for the adoption of this scheme, the applicant, any partner, or child (including young person) would meet the criteria for their award to include a disability premium, enhanced disability premium, severe disability premium or disabled children premium under the Council Tax Reduction Scheme (Default Scheme) 2013 regulations, a disregard of £40 shall be made from their weekly income. Only one disregard shall apply per award.
70. Any Local Welfare Payment paid to the applicant by the authority;
71. Any payment of Council Tax Rebate paid under the Government announcement on 3<sup>rd</sup> February 2022.
72. **Provision for all applicants: Homes for Ukraine scheme**
  - (1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
    - (a) an applicant’s entitlement to a reduction under the scheme; or
    - (b) the amount of any reduction to which the applicant is entitled.
  - (2) In this regulation—

“the Homes for Ukraine scheme” means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

**Schedule 3**  
**Capital to be disregarded**

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular 5, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
4. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
5. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
6. Any premises occupied in whole or in part–
  - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
  - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
7. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital provided that it is no more than £10,000.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.
9. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub- leases or sub-tenancies.
10. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.  
 (2) The assets of any business owned in whole or in part by the applicant where–
  - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
  - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for council tax reduction is

made, or is treated as made, or, if it is unreasonable to expect him to become engaged or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(3) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

11. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;

- (a) an income-related benefit;
- (b) an income-based jobseeker's allowance;
- (c) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
- (d) working tax credit and child tax credit
- (e) an income-related employment and reduction allowance

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (referred to in this sub-paragraph and in sub-paragraph (3) as "the relevant sum") and is -

- (a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001; and
- (b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) has effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the period of an award of a reduction under this scheme, for the remainder of that period if that is a longer period

(3) For the purposes of sub-paragraph (2), "the period of an award of a reduction under this scheme" means -

- (a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and
- (b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant -
  - (i) is the person who received the relevant sum; or
  - (ii) is the partner of the person who received the relevant sum or was that person's partner at the date of his death.

12. Any sum

- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
- (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired, or such longer period as is reasonable in the circumstances to effect the repairs, replacement, or improvement.

13. Any sum—

- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
- (b) which was so deposited, and which is to be used for the purchase of another home,
- for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.
14. Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax reduction or to increase the amount of that reduction.
15. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
16. Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
17. (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1)
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
- (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
- (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
- (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
18. The value of the right to receive any income under a life interest or from a life rent.
19. The surrender value of any policy of life insurance.
20. Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
21. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
22. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
- (2) Sub-paragraph (1) applies only where A;



- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

23. Any social fund payment.
24. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
25. Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
26. Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
27. Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation, or the Charitable Fund.
28. Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of–
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
  - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts and which is made to or for the benefit of–
- (a) the person who is suffering from haemophilia or who is a qualifying person;
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
  - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts where–
- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
  - (b) the payment is made either;
    - (i) to that person's parent or step-parent; or
    - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts where

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and

(b) the payment is made either;

(i) to that person's parent or step-parent; or

(ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) Any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

29. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden, and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

30. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

31. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

32. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

33. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

34. The value of the right to receive an occupational or personal pension.

35. The value of any funds held under a personal pension scheme

36. The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
37. Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006).
38. Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
39. Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
40. Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
  - (a) to purchase premises intended for occupation as his home; or
  - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,
 for a period of 26 weeks from the date on which he received such a grant, or such longer period as is reasonable in the circumstances to enable the purchase, repairs, or alterations to be completed and the applicant to commence occupation of those premises as his home.
41. Any arrears of supplementary pension which is disregarded under this scheme but only for a period of 52 weeks from the date of receipt of the arrears.
42. (1) Any payment or repayment made—
  - (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
  - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
  - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),
 but only for a period of 52 weeks from the date of receipt of the payment or repayment.
 

(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers, or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in subparagraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
43. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
44. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
45. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
46. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to

obtain or retain employment despite their disability.

47. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
48. (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum council tax reduction), the whole of his capital.  
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum council tax reduction), sub-paragraph (1) shall not have effect.
49. (1) Any sum of capital to which sub-paragraph (2) applies and
  - (a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 or by the Court of Protection;
  - (b) which can only be disposed of by order or direction of any such court; or
  - (c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.(2) This sub-paragraph applies to a sum of capital which is derived from;
  - (a) an award of damages for a personal injury to that person; or
  - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
50. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
  - (a) award of damages for a personal injury to that person; or
  - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
51. Any payment to the applicant as holder of the Victoria Cross or George Cross.
52. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
53. (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).  
  
(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.  
  
(3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
54. (1) Any payment;
  - (a) by way of an education maintenance allowance made pursuant to—
    - (i) regulations made under section 518 of the Education Act 1996;
    - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
    - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
  - (b) corresponding to such an education maintenance allowance, made pursuant to;

- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act ;

or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.

- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
  - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
  - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
55. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.
56. Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.
57. Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of–
- (a) the applicant;
  - (b) the applicant’s partner;
  - (c) the applicant’s deceased spouse or deceased civil partner; or
  - (d) the applicant’s partner’s deceased spouse or deceased civil partner,
- by the Japanese during the Second World War, £10,000.
58. (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant’s family who is
- (a) a diagnosed person;
  - (b) the diagnosed person’s partner or the person who was the diagnosed person’s partner at the date of the diagnosed person’s death;
  - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person’s parents or a person who was so acting at the date of the diagnosed person’s death; or
  - (d) a member of the diagnosed person’s family (other than his partner) or a person who was a member of the diagnosed person’s family (other than his partner) at the date of the diagnosed person’s death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
  - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
  - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending–
    - (i) two years after that date; or
    - (ii) on the day before the day on which that person–
      - (aa) ceases receiving full-time education; or
      - (bb) attains the age of 20,

- whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
  - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
  - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death,
- but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to—
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
  - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
  - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
    - (i) two years after that date; or
    - (ii) on the day before the day on which that person
      - (aa) ceases receiving full-time education; or
      - (bb) attains the age of 20,
- whichever is the latest.
- (5) In this paragraph, a reference to a person—
- (a) being the diagnosed person's partner;
  - (b) being a member of a diagnosed person's family;
  - (c) acting in place of the diagnosed person's parents,
- at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home, or an independent hospital on that date.
- (6) In this paragraph— 'diagnosed person' means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;  
 'relevant trust' means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;  
 'trust payment' means a payment under a relevant trust.
59. The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
  - (b) had suffered property loss or had suffered personal injury; or
  - (c) was a parent of a child who had died,
- during the Second World War.
60. (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.

(2) For the purposes of sub-paragraph (1) 'local authority' includes in England a county council.

61. Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
62. Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
63. Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
64. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments),
65. Any Windrush compensation payment.
66. Any payment made under the We Love Manchester Emergency Fund.
67. Any payment made under the London Emergency Trust.
68. **Provision for all applicants: Homes for Ukraine scheme**
  - (1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—
    - (a) an applicant's entitlement to a reduction under the scheme; or
    - (b) the amount of any reduction to which the applicant is entitled.
  - (2) In this regulation—

"the Homes for Ukraine scheme" means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

This page is intentionally left blank



# Diversity impact Assessment

<b>TITLE</b>				
Council Tax Reduction Scheme (CTRS)				
<b>DATE</b>				
January 2025				
<b>LEAD OFFICER.</b>				
Gemma Gilley				
<b>1 Summary description of the proposed change</b>				
What is the change to policy / service / new project that is being proposed? How does it compare with the current situation?				
<p>Section 13A(1)(a) of the Local Government Finance Act 1992 prescribes that Medway Council is required to have a council tax reduction scheme (CTRS). The current 2022-2023 Medway scheme is a banded income scheme and can be found at <a href="http://www.medway.gov.uk/counciltaxreduction">www.medway.gov.uk/counciltaxreduction</a></p> <p>The service simplified its scheme in 2022/23 by using an income-based discount based on percentage bandings and income-grid scheme more aligned to council tax discounts than benefits. These are the proposed changes for 2025/26:</p>				
<b>Band/Discount percent</b>	<b>Single person</b>	<b>Couple with no children or young person</b>	<b>Couple or Lone Parent with one child/young person</b>	<b>Couple or Lone Parent with two or more children/young persons</b>
Band 1* 65%	£0.00 to £113.99	£0.00 to £153.99	£0.00 to £213.99	£0.00 to £284.99
Band 2 55%	£114.00 to £166.99	£154.00 to £207.99	£214.00 to £273.99	£285.00 to £344.99
Band 3 45%	£167.00 to £219.99	£208.00 to £260.99	£274.00 to £331.99	£345.00 to £403.99
Band 4 35%	£220.00 to £273.99	£261.00 to £314.99	£332.00 to £392.99	£404.00 to £462.99
Band 5 20%	£274.00 to £320.99	£315.00 to £367.99	£393.00 to £450.99	£463.00 to £534.99
Band 6 0%	£321+	£368+	£451+	£535+
<b>2 Summary of evidence used to support this assessment</b>				
Eg: Feedback from consultation, performance information, service user. Eg: Comparison of service user profile with Medway Community Profile				
When the new scheme was introduced, a consultation was undertaken. The consultation process began on 1 October 2021 and finished on 24 December 2021(12weeks). The consultation comprised of the following elements:				
<ul style="list-style-type: none"> <li>Letter sent by post with a link to the online consultation to 6,000 randomly selected council taxpayers (non-recipients of CTR), 3,000 pension-age CTR</li> </ul>				

recipients (not directly affected by proposed scheme changes) and all 9,531 working-age CTR recipients.

- Online survey made available on the Medway website with provision of hard copy of consultation document where required
- Social media campaign
- Notification on the Landlord Portal
- Email to Housing Associations, Welfare & Advice Organisations and Support Groups providing details of the consultation and a link to the online survey to comment and disseminate to other relevant stakeholders.
- Posters and flyers at key council venues and outlets to promote the consultation.
- Consultation was undertaken with the major precepting authorities (Kent Police & Crime Commissioner and Kent Fire & Rescue) who are statutory consultees.

There were 819 responses received during the consultation period. A more important measure is whether the response rate provides a representative sample of the population. This provides the ability to assess how closely the results match the 'true value' by using knowledge of the sample size and how often an answer is given to define a 'confidence' level. For the purposes of this survey, we can assess this against response from the general population and those from residents in receipt of CTRS.










There were 317 responses to the randomly selected residents across Medway out of a population of 263,925; this is sufficient to provide a representative sample of the residents' views on the CTRS proposals with a confidence interval of  $\pm 5.5\%$ . So, for example if 47% of our sample picks an answer you can be 'sure' that if the entire population had been asked that between 41.5% ( $-5.5\%$ ) and 52.5% ( $+5.5\%$ ) would have also picked that answer. At the end of the consultation period there were 502 respondents from CTR recipients out of the 15,738 households that are within the scheme. This provides a confidence interval of  $\pm 4.3\%$ . *The 2011 Census population data has been used in this analysis as some demographic characteristics, such as ethnicity and disability, are not updated as part of the latest population estimates published by the Office for National Statistics.*

The headline results are :-

- Whilst under Question 1, 38.33% wished to retain the current CTRS (27.13% said no with 34.54% stating they did not know) this changed significantly once the respondents considered the new proposed Income Grid scheme under Question 6 which saw 67.06% agreeing with its introduction (15.88% stated no with remaining 17.06% stating they did not know).
- All twelve proposed changes (Parts) saw the majority saying they agreed with the proposal. Agreement with each proposal was in the range of 55.53% to 81.16%
- Disagreement with each proposal was in the range of 5.77% to 17.66%
- "Don't know" response with each proposal was in the range of 12.89% to 29.38%





**Age**

Whilst the proposals relate to a working age scheme, this is specified within law and the council is following its obligations. The consultation was open to all and the response was as follows:

18-24		0.29%
25-34		6.47%
35-44		10.88%
45-54		22.65%
55-64		28.82%
65-74		14.71%
75-84		9.41%
85+		1.76%
Prefer not to say		5.00%















**Disability**

The consultation asked recipients if they considered that their day-to day activities were limited due to a health problem or disability. The response was:

Yes		39.58%
No		52.38%
Don't know		2.38%
Prefer not to say		5.65%

**Race**

The consultation sought to encompass all ethnic groups and the results are as follows:

Prefer not to say		7.69%
White British		80.18%
White Irish		0.00%
White Gypsy or Irish Traveller		0.00%
Any other White background		4.14%
Mixed/Multiple ethnic groups - White & Black African		0.00%
Mixed/Multiple ethnic groups - White & Black Caribbean		0.89%
Mixed/Multiple ethnic groups - White & Asian		0.30%
Any other multi mixed background		0.59%
Asian or Asian British Pakistani		0.59%
Asian or Asian British Indian		2.07%
Asian or Asian British Bangladeshi		0.89%
Asian or Asian British Chinese		0.00%
Any other Asian background		0.30%
Black African		0.89%
British Caribbean		0.59%
Black British		0.89%
Any other Black background		0.30%

## Sex

The consultation requested the respondents sex and the responses were:

Male		46.61%
Female		46.61%
Prefer not to say		6.78%

## Low income households

By virtue of the consultation and the subject, it is likely that the majority of respondents would be in receipt of council tax reduction 61.24% of those who responded were in receipt of council tax reduction.

The proposed change now keeps all of the conditions that formed a part of the consultation however, it seeks to increase the income bands by 2.3% . This is being done because the Government announced a 1.7% increase in benefit rates. To not increase the bands, could equate to a reduction in support for Medway's residents.

**3 What is the likely impact of the proposed change?**

Is it likely to:

Adversely impact on one or more of the protected characteristic groups

Advance equality of opportunity for one or more of the protected characteristic groups

Foster good relations between people who share a protected characteristic and those who don't

**(insert Yes when there is an impact or No when there isn't)**

<b>Protected characteristic groups (Equality Act 2010)</b>	<b>Adverse impact</b>	<b>Advance equality</b>	<b>Foster good relations</b>
<b>Age</b>	<b>No</b>	<b>No</b>	<b>Yes</b>
<b>Disability</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
<b>Gender reassignment</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Marriage/civil partnership</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Pregnancy/maternity</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Race</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Religion/belief</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Sex</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Sexual orientation</b>	<b>No</b>	<b>No</b>	<b>No</b>
<b>Other (eg low income groups)</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>

**4 Summary of the likely impacts**

Who will be affected?

How will they be affected?

- The new scheme has been designed to support all low-income taxpayers and has been created strictly in accordance with the legislative requirements.
- The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirements Regulations determined by Central Government and will not be affected by these changes.
- Any entitlement is awarded to claimants depending on their financial position and the number of people in their household and not any other criteria.
- All working age people can apply for the scheme, and it is the revised scheme allows all working age people to estimate their entitlement
- Uprating the bands ensures that households maintain and retain their benefit increase during the cost-of-living crisis.
- The scheme is designed to protect the households with the lowest incomes and will redistribute the levels of support available in a fairer manner.
- The scheme continues to protect applicants who are disabled or where any member of their household is disabled.
- The scheme continues to be more generous to carers.
- All existing capital disregards will apply in the new scheme.

**5 What actions can be taken to mitigate likely adverse impacts, improve equality of opportunity or foster good relations?**

What alternative ways can the Council provide the service?

Are there alternative providers?

Can demand for services be managed differently?

All applicants will still be able to apply for a payment from the Council's Exceptional Hardship Fund. This is in line with Section 13A of the Local Government Finance Act 1992.

**6 Action plan**

Actions to mitigate adverse impact, improve equality of opportunity or foster good relations and/or obtain new evidence

<b>Action</b>	<b>Lead</b>	<b>Deadline or review date</b>
Monitoring of collection rates for council tax	Revenues	Monthly
Monitoring of CTR overall spend	Benefits and	Monthly

Action	Lead	Deadline or review date
	Financial Welfare	

**7 Recommendation**

The recommendation by the lead officer should be stated below. This may be: to proceed with the change, implementing the Action Plan if appropriate, consider alternatives, gather further evidence  
If the recommendation is to proceed with the change and there are no actions that can be taken to mitigate likely adverse impact, it is important to state why.

**Recommended – It is recommended that the Council increases the income bands within the existing CTR scheme.**

**8 Authorisation**

The authorising officer is consenting that the recommendation can be implemented, sufficient evidence has been obtained and appropriate mitigation is planned, the Action Plan will be incorporated into the relevant Service Plan and monitored

**Assistant Director**

**Date of authorisation**

This page is intentionally left blank





## **Cabinet**

**11 February 2025**

### **Proposed Capital and Revenue Budget 2025/26**

Portfolio Holder: Councillor Vince Maple, Leader of the Council

Report from: Phil Watts, Chief Operating Officer (Section 151 Officer)

Author: Katey Durkin, Chief Finance Officer

#### **Summary**

This report sets out Cabinet's proposals for the Capital and Revenue budget for 2025/26. In accordance with the Constitution, this is to be submitted to Full Council on 27 February 2025, the meeting convened to set the Council Tax.

#### **1. Recommendations**

- 1.1. Cabinet notes the comments from the Overview and Scrutiny Committees as summarised in Appendix 1, in the Supplementary Agenda no.2.
- 1.2. Cabinet recommends to Full Council that the net revenue budget summarised at table 1 should be set at £495.571million, funded from a 4.994% increase in Council Tax for 2025/26 with the equivalent Band D figure at £1,842.32.
- 1.3. Cabinet notes that on 29 January 2025, Employment Matters Committee recommended to Full Council:
  - a) a 5% increase for all staff on MedPay terms and conditions, which includes those on MedPay Performance, Progression Pay Scheme as well as those who are on the legacy scheme.
  - b) not to increase sleep-in payments.
  - c) not to return to National Joint Council pay scales currently, but keep negotiations open on this matter.
  - d) an additional 'wellbeing' day to be awarded on a colleague's birthday to be taken on the day or close to the birthday as agreed with line management.
  - e) to offer a salary sacrifice Cycle to Work scheme with a scheme partner for an initial term of two years.
  - f) to implement a shared cost Additional Voluntary Contribution scheme with My Money Matters, formerly AVC Wise for an initial term of three years.
  - g) to offer a 50% discount on annual single premier membership to our leisure centres annual admission membership and a 25% discount on family and joint memberships, with no monthly membership falling below

£20, for Medway Council employees and Medway Council Councillors to Medway Leisure Centres.

- h) to align the Children and Adults social care pay scales, for the reasons set out in Appendix 4 to the report [presented to Employment Matters Committee on 29 January 2025].
  - i) to align the Joint National Committee Youth and Community Workers terms and conditions except for automatic increments, as agreed at [Employment Matters] Committee on 4 December 2024.
- 1.4. Cabinet recommends to Full Council the fees and charges as set out at Appendix 6 to this report.
  - 1.5. Cabinet recommends to Full Council the Flexible Use of Capital Receipts Strategy set out at Appendix 7 to this report.
  - 1.6. The Chief Operating Officer be requested to calculate the formal requirements under sections 30 to 36 of the Local Government Finance Act 1992 for resolution by the budget Full Council meeting on 27 February 2025.
  - 1.7. Cabinet recommends to Full Council that if a precept demand has not been received from St Mary Hoo Parish Council by the 1 March 2025, an anticipated precept of £18,486 be incorporated in the calculation of the Council Tax for 2025/26, in line with the Billing Authorities (Anticipation of Precepts) Regulations 1992 as amended by the Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995.
  - 1.8. Cabinet recommends that Full Council approves the Discretionary Non-Domestic Rate Relief Policy at Appendix 9 to this report.
  - 1.9. Cabinet instructs officers to continue to liaise with the Ministry of Housing, Communities and Local Government to secure support through the Exceptional Financial Support scheme.

## 2. Suggested reasons for decision(s)

- 2.1. The Constitution requires that the Cabinet's budget proposals must be referred to Full Council for consideration and approval.
- 2.2. The Council is required by statute to set a balanced budget and set the Council Tax levels by 11 March each year.

## 3. Budget and policy framework

- 3.1. According to the Council's Constitution, it is the responsibility of Cabinet, supported by the Corporate Management Team, to propose a capital and revenue budget having first consulted the overview and scrutiny committees. Full Council has the ultimate responsibility for determining the budget and setting the Council Tax.
- 3.2. In respect of the Housing Revenue Account (HRA) budget proposals, Full

Council is required to carry out an annual review of rents and notify tenants not less than 28 days prior to the proposed date of change.

- 3.3. The One Medway Council Plan forms part of the Council's Policy Framework as set out in the Constitution. The Council Plan refresh will be considered as a separate item on this agenda.
- 3.4. This report has been circulated separately to the main agenda given that a) the Council's purdah guidance allows for business which is closely aligned to a particular political group to be deferred until after the by-election has taken place, in this case, the by-elections held in Gillingham South and Rochester East and Warren Wood wards on 6 February 2025, and b) to allow officers to reflect the impact of the Final Local Government Finance Settlement, published by the Government on Monday 3 February 2025, in the budget proposals for 2025/26. Therefore, the Cabinet is asked to accept this report as urgent to enable consideration of the matter at the earliest opportunity given that the final budget will be submitted to the next scheduled Full Council meeting on 27 February 2025.

#### 4. Budget monitoring 2025/26

- 4.1. At its meeting on 29 February 2024, the Council set a total budget requirement of £438.569million for 2024/25, which included funding of £14.742million through a capitalisation direction agreed in principle with the then Government through the Exceptional Financial Support (EFS) scheme. Since then, additional grant funding has been announced, primarily the Household Support Fund, the Start 4 Life funding, allocations for Schools funding and the Public Health Grant have been confirmed. The net impact of these amendments takes the Round 3 budget requirement to a total of £438.805million.
- 4.2. The Round 3 Revenue Budget Monitoring Report, considered elsewhere on this agenda, forecasts a net overspend on services of £8.429million. More work will be needed to reduce and mitigate the forecast overspend, including a further review of earmarked reserves.

#### 5. Proposed Budget Summary

- 5.1. In accordance with the constitutional requirements, the Draft Budget, proposed by Cabinet, was passed to Overview and Scrutiny Committees inviting comments, with comments from these meetings summarised at Appendix 1 to this report. At that stage the Draft Budget was some £26.177million in excess of the anticipated resources available, largely driven by demographic pressures manifesting across social care, education and homelessness services.
- 5.2. Commencing in the summer, during formulation of the Financial Outlook, and continuing throughout the overview and scrutiny process, officers have worked closely with Portfolio Holders on proposals to reduce the gap. Officers have also worked to reflect the impact on available funding of the latest projections on the collection fund and of the Local Government

Finance Settlement. As reported to the Cabinet in January 2025, while the additional funding announced through the Settlement is welcomed, it is clear that it will not be sufficient to meet the pressures on statutory services and close the Council's projected budget gap for 2025/26 without further support from the Government through the Exceptional Financial Support (EFS) scheme. The Proposed Budget therefore assumes that the remaining gap of £18.484million will be funded with Government support through EFS as set out in section 6 of this report. The Council's Proposed Budget is summarised in table 1 overleaf and represents a total budget requirement of £495.571million.

- 5.3. Directorate level budget proposals and their impact in 2025/26 are set out in section 6 of this report, with details of the individual pressures and savings proposals in Appendices 2, 3 and 4.

**Table 1: Proposed budget summary 2025/26**

Directorate	2025/26 Adjusted base budget excluding recharges £000s	2025/26 Projected pressures/ additional resources £000s	2025/26 Budget Requirement £000s	2025/26 Proposed Budget – Expenditure £000s	2025/26 Proposed Budget – Income £000s	2025/26 Proposed Budget - Net £000s
Adult Social Care	97,086	6,788	103,875	148,070	(44,196)	103,875
Directorate Management Team	4,282	1	4,283	4,524	(241)	4,283
Children’s Services	68,169	4,618	72,787	76,921	(4,134)	72,787
Education	78,605	2,181	80,786	83,270	(2,484)	80,786
Partnership Commissioning	2,514	121	2,634	4,494	(1,860)	2,634
Public Health	15,006	1,321	16,327	20,479	(4,153)	16,327
School Retained Funding and Grants	56,236	17,540	73,776	29,455	44,320	73,776
Additional Government Grants	2,394	182	2,576	2,576	0	2,576
Staff cost increases (pay award, pensions, NICs, MedPay review)	0	6,468	6,468	6,468	0	6,468
<b>Children and Adult Services</b>	<b>324,292</b>	<b>39,220</b>	<b>363,511</b>	<b>376,258</b>	<b>(12,746)</b>	<b>363,511</b>
Culture and Community	19,281	6,150	25,431	36,511	(11,080)	25,431
Directors Office	1,591	105	1,697	1,719	(22)	1,697
Front Line Services	37,710	1,932	39,642	60,414	(20,772)	39,642
Regeneration	7,652	1,316	8,969	18,040	(9,071)	8,969
Norse profit Share	(433)	0	(433)	0	(433)	(433)
Staff cost increases (pay award, pensions, NICs, MedPay review)	0	3,195	3,195	3,195	0	3,195
<b>Regeneration, Culture &amp; Environment</b>	<b>65,801</b>	<b>12,698</b>	<b>78,500</b>	<b>119,878</b>	<b>(41,379)</b>	<b>78,500</b>
Communications	924	425	1,350	1,434	(85)	1,350
Directorate Management Team	675	1	676	708	(33)	676
Finance and Business Improvement	18,123	1,093	19,216	83,136	(63,921)	19,216
Legal and Governance	5,914	181	6,094	7,663	(1,569)	6,094
Staff cost increases (pay award, pensions, NICs, MedPay review)	0	2,175	2,175	2,175	0	2,175
<b>Business Support Department</b>	<b>25,635</b>	<b>3,875</b>	<b>29,510</b>	<b>95,117</b>	<b>(65,607)</b>	<b>29,510</b>
<b>Interest &amp; Financing</b>	<b>19,211</b>	<b>(1,104)</b>	<b>18,107</b>	<b>23,926</b>	<b>(5,819)</b>	<b>18,107</b>
Corporate Management	2,593	340	2,932	3,052	(120)	2,932
Levies	1,892	104	1,996	2,029	(32)	1,996
Medway 2.0 Transformation Roadmap	(1,136)	2,150	1,014	1,014	0	1,014
<b>Corporate Management</b>	<b>3,349</b>	<b>2,594</b>	<b>5,943</b>	<b>6,095</b>	<b>(153)</b>	<b>5,943</b>
<b>Additional Government Support Expenditure</b>	<b>2,262</b>	<b>(2,262)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Budget Requirement</b>	<b>440,551</b>	<b>55,020</b>	<b>495,571</b>	<b>621,274</b>	<b>(125,703)</b>	<b>495,571</b>

Directorate	2025/26 Adjusted base budget excluding recharges £000s	2025/26 Projected pressures/ additional resources £000s	2025/26 Budget Requirement £000s	2025/26 Proposed Budget – Expenditure £000s	2025/26 Proposed Budget – Income £000s	2025/26 Proposed Budget - Net £000s
Council Tax	(158,462)	(12,054)	(170,516)	0	(170,516)	(170,516)
Retained Business Rates	(52,272)	(2,814)	(55,086)	0	(55,086)	(55,086)
Business Rates Related Grants	(22,227)	507	(21,721)	0	(21,721)	(21,721)
Government Grants - Non Ringfenced	(8,129)	(5,064)	(13,192)	0	(13,192)	(13,192)
New Homes Bonus	(1,573)	262	(1,311)	0	(1,311)	(1,311)
Education Related Grants	(127,103)	(17,540)	(144,643)	0	(144,643)	(144,643)
Children Social Care Related Grants	(197)	(3,631)	(3,828)	0	(3,828)	(3,828)
Adult Social Care Related Grants	(32,151)	(3,100)	(35,251)	0	(35,251)	(35,251)
Public Health Grant	(19,037)	(190)	(19,228)	0	(19,228)	(19,228)
Housing Related Grants	0	(4,862)	(4,862)	0	(4,862)	(4,862)
Extended Producer Responsibility	0	(4,873)	(4,873)	0	(4,873)	(4,873)
Additional Government Support	(4,656)	2,081	(2,576)	0	(2,576)	(2,576)
Exceptional Financial Support	(14,742)	(3,742)	(18,484)	0	(18,484)	(18,484)
<b>Estimated Available Funding</b>	<b>(440,551)</b>	<b>(55,020)</b>	<b>(495,571)</b>	<b>0</b>	<b>(495,571)</b>	<b>(495,571)</b>
<b>Budget Gap - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>621,274</b>	<b>(621,274)</b>	<b>0</b>

## 6. Revenue Budget Requirement 2025/26

### 6.1. Children and Adults

6.1.1. The Proposed Budget for Children and Adults of £363.511million represents a net increase of £39.220million compared to the budget for 2024/25, with £17.540million of this growth relating to grants to Schools with increased funding reflected in section 7.12 of this report. Table 2 summarises the Directorate's Proposed Budget for 2025/26 while the proposals within the budget for each service are summarised below and are set out in detail in Appendix 2.

**Table 2: Children and Adults Proposed Budget Summary 2025/26**

General Fund Activities	2025/26 Adjusted Base £000	2025/26 Net Adjustments £000	2025/26 Proposed Budget £000	2025/26 Proposed Budget – Expenditure £000	2025/26 Proposed Budget – Income £000	2025/26 Proposed Budget – Net £000
Assistant Director Adult Social Care	(6,547)	257	(6,290)	18,675	(24,965)	(6,290)
Business Operations & Provider Services	4,619	5	4,624	4,952	(328)	4,624
Locality Services	97,140	6,123	103,264	122,011	(18,747)	103,264
Specialist Services/Principal Social Worker	1,873	404	2,277	2,432	(155)	2,277
<b>Total Adult Social Care</b>	<b>97,086</b>	<b>6,788</b>	<b>103,875</b>	<b>148,070</b>	<b>(44,196)</b>	<b>103,875</b>
<b>Directorate Management Team</b>	<b>4,282</b>	<b>1</b>	<b>4,283</b>	<b>4,524</b>	<b>(241)</b>	<b>4,283</b>
Business Support	1,538	2	1,540	1,540	0	1,540
Children's Care Improvement	413	0	414	983	(569)	414
Children's Legal	762	500	1,262	1,262	0	1,262
Children's Care Management	(1,057)	127	(930)	(930)	0	(930)
Children's Social Work Team	6,692	1,611	8,303	8,336	(34)	8,303
Client Support Packages	4,258	(150)	4,108	4,108	0	4,108
Corporate Parenting	4,815	144	4,959	5,208	(248)	4,959
Family Solutions, Youth, MASH and Adolescence	6,254	1,383	7,637	8,211	(574)	7,637
Head of Safeguarding & QA	2,753	2	2,755	2,966	(211)	2,755
Placements	36,217	912	37,129	37,578	(449)	37,129
Provider Services	5,525	87	5,611	7,659	(2,048)	5,611
<b>Total Children's Services</b>	<b>68,169</b>	<b>4,618</b>	<b>72,787</b>	<b>76,921</b>	<b>(4,134)</b>	<b>72,787</b>
Early Years Sufficiency	17,603	0	17,603	17,603	0	17,603
Education Management Team	816	0	816	816	0	816
Inclusions	3,073	62	3,135	3,518	(383)	3,135
Psychology & SEN	41,873	417	42,290	42,792	(502)	42,290
School Organisation & Student Services	2,801	201	3,002	3,644	(642)	3,002
School Improvement	324	1	325	603	(278)	325
School Online Services	(8)	0	(8)	221	(229)	(8)
SEN Transport	12,124	1,500	13,623	14,073	(450)	13,623
<b>Total: Education</b>	<b>78,605</b>	<b>2,181</b>	<b>80,786</b>	<b>83,270</b>	<b>(2,484)</b>	<b>80,786</b>

General Fund Activities	2025/26 Adjusted Base £000	2025/26 Net Adjustments £000	2025/26 Proposed Budget £000	2025/26 Proposed Budget – Expenditure £000	2025/26 Proposed Budget – Income £000	2025/26 Proposed Budget – Net £000
Adults Commissioning	423	120	543	857	(314)	543
C&A Performance & Intelligence	517	1	517	517	0	517
Children's Commissioning	1,574	0	1,574	3,120	(1,546)	1,574
<b>Total: Partnership Commissioning</b>	<b>2,514</b>	<b>121</b>	<b>2,634</b>	<b>4,494</b>	<b>(1,860)</b>	<b>2,634</b>
Child Health	5,428	0	5,428	5,553	(125)	5,428
Health Improvement Programmes	4,105	0	4,105	4,829	(725)	4,105
Public Health Management	1,124	1,321	2,445	3,532	(1,087)	2,445
Stop Smoking Services	809	0	809	1,137	(328)	809
Substance Misuse	2,094	0	2,094	3,786	(1,692)	2,094
Supporting Healthy Weight	1,446	0	1,446	1,642	(196)	1,446
<b>Total Public Health</b>	<b>15,006</b>	<b>1,321</b>	<b>16,327</b>	<b>20,479</b>	<b>(4,153)</b>	<b>16,327</b>
Finance Provisions	693	0	693	693	0	693
HR Provisions	659	0	659	956	(297)	659
School Grants	54,884	17,540	72,424	27,807	44,617	72,424
<b>Total School Retained Funding and Grants</b>	<b>56,236</b>	<b>17,540</b>	<b>73,776</b>	<b>29,455</b>	<b>44,320</b>	<b>73,776</b>
<b>Additional Government Grants</b>	<b>2,394</b>	<b>182</b>	<b>2,576</b>	<b>2,576</b>	<b>0</b>	<b>2,576</b>
<b>Staff cost increases (pay award, pensions, NICs, MedPay review)</b>	<b>0</b>	<b>6,468</b>	<b>6,468</b>	<b>6,468</b>	<b>0</b>	<b>6,468</b>
<b>Total for Children and Adults</b>	<b>324,292</b>	<b>39,220</b>	<b>363,511</b>	<b>376,258</b>	<b>(12,746)</b>	<b>363,511</b>

6.1.2. **Adult Social Care** – As reported in the Round 3 Revenue Budget Monitoring report for 2024/25 presented elsewhere on this agenda, increasing demand, complexity and cost of care packages is driving a £7.117million pressure on the budget for that year. While the savings agreed in the budget and Financial Improvement and Transformation (FIT) Plan for 2024/25 have not yet been delivered in full this year, the Proposed Budget assumes they will be achieved in 2025/26 so collectively these represent a net budget growth of £8.159million. The projected impact of the changes to employers National Insurance Contributions (NICs) on the cost of social care packages adds a further £1.400million.

6.1.3. The Proposed Budget also reflects the continuation of the work began in the 2024/25 budget to right-size the Adult Social Care service, with a further £2.183million of investment in additional resources to deliver specialist and intensive support to those considered to be the hardest to reach and those on the edge of care, and to ensure a person-centred approach to meet our Care Act duty to ensure individuals influence the support and services they receive. The Proposed Budget also includes additional investment in dedicated resources to support adults with Learning Disabilities and Autism alongside increased numbers of senior social worker and business support officers to boost capacity and better support our social workers, investment in Prevention and Reablement and occupational therapy, along with



investment in the social care software system, Mosaic. These investments are projected to help the service to deliver savings already agreed, and to reduce the cost of delivering services while increasing income from our partners in health through the Continuing Health Care scheme totalling a net £5.752million. The required increases to the bad debt provision for Adult Social Care adds £780,000 to the budget requirement, while increased insurances add a further £18,000.

- 6.1.4. The Proposed Budget therefore reflects a net increase in the Adult Social Care budget (excluding pay uplifts) of £6.788million compared to 2024/25.
- 6.1.5. **Children's Services** – The Proposed Budget for 2025/26 includes the impact of projections around further demographic growth, demand pressures and price uplifts to reflect inflation totalling £1.944million. As in Adult Social Care, the projected impact of the changes to employers National Insurance Contributions (NICs) on the cost of social care packages adds a further £500,000. The required increase to the bad debt provision for Children's Services adds £126,000 to the budget requirement, while increased insurances add a further £31,000. In December 2024 the Government confirmed it will roll a series of grants into the Children and Families grant from 2025/26. This income had previously been reflected in the Children's Services budget, however the Proposed Budget reflects that these will now instead be accounted for in the Council's general funding; this change has no impact on the net budget position of the service or the Council.
- 6.1.6. The Proposed Budget also reflects a range of additional investments, including £1.581million additional staffing resources to get the OFSTED rating of our service from Good to Outstanding. Improvements to the package of financial support for foster carers will add £326,000 to the budget requirement, while increased audit and continuous improvement work and management cover of Parklands, and realignment of Youth Service pay to MedPay add £162,000. Legal costs are projected to increase by £500,000 based on the continued volume and complexity of casework required. The level of additional investment set out is projected to enable the service to proactively manage and review placements to ensure the best possible support is provided while delivering value for money, delivering £2million reduction in projected expenditure. It is also projected to save £300,000 by increasing the proportion of in-house foster care placements and £150,000 by supporting care leavers into independent accommodation.
- 6.1.7. The Proposed Budget therefore reflects a net increase in the Children's Services budget (excluding pay uplifts) of £4.618million compared to 2024/25.
- 6.1.8. **Education** – The Proposed Budget for Education reflects the impact of projected growth in pupil numbers and price uplifts, adding £2.513million on SEND (primarily SEND transport) and a further £61,000 relating to mainstream transport. However, a transport review has identified opportunities to ensure the Council is more robust in delivering its statutory requirements only, and it is projected that this would reduce costs by 5%, saving £784,000. A significant proportion of transport is provided through our

joint venture partnership with Medway Norse. A review of the allocation to services of the element of the Medway Norse cost relating to their management overheads has resulted in a realignment of this cost between the relevant service budgets, to more accurately reflect the cost of each service; this change has no impact on the net budget position of the service or the Council.

- 6.1.9. The Proposed Budget also includes investment in permanent staffing in the SEND Team and to create a Floating Support Team totalling £468,000. The cost of increasing capacity for feasibility studies to ensure sufficient school places are delivered and costs related to school sites add a further £115,000 to the budget requirement. Increased insurance costs add a further £6,000. These pressures are partially mitigated by the impact of the investment reflected in the 2024/25 budget to implement route planning software and introducing Artificial Intelligence to support the compilation of Education, Health and Social Care Plans, which together are projected to save £334,000 in 2025/26.
- 6.1.10. Finally the Proposed Budget reflects the impact of the Government announcements on the Dedicated Schools Grant for 2025/26, detailed at section 7.12 of this report which add £17.540million to the education grants compared to the projections in the Draft Budget, however the Proposed Budget also assumes this funding will all be distributed to schools or spent statutory ring-fenced DSG services so this increase does not benefit the Council's general fund budget position.
- 6.1.11. The Proposed Budget for general fund Education services therefore represents a net increase of £2.181million compared to the 2024/25 budget, excluding staff pay and pension increases while the Proposed Budget for Schools Retained Funding and Grants represent a net increase of £17.540million compared to 2024/25.
- 6.1.12. **Partnership Commissioning**
- 6.1.13. The Proposed Budget represents an increase of £121,000 compared to the 2024/25 budget, reflecting additional investment in permanent staff to meet increased demand for the service and enable better forward planning and innovation.
- 6.1.14. **Public Health**
- 6.1.15. The Proposed Budget for Public Health represents an increase of £1.321million compared to 2024/25, reflecting additional costs relating to inflation impacting the delivery of Public Health contracts. However as set out in section 7.13, the Public Health grant is outside the Local Government Funding Settlement and to date, no announcements have been made as to allocations for 2025/26.

## 6.2. Regeneration, Culture and Environment

6.2.1. The Proposed Budget for Regeneration, Culture and Environment of £78.500million represents a net increase of £12.698million compared to the budget for 2024/25. Table 3 summarises the Directorate's Proposed Budget for 2025/26 while the proposals within the budget for each service are summarised below and are set out in detail in Appendix 3.

**Table 3: Regeneration, Culture and Environment Proposed Budget Summary 2025/26**

General Fund Activities	2025/26 Adjusted Base £000	2025/26 Net Adjustments £000	2025/26 Proposed Budget £000	2025/26 Proposed Budget – Expenditure £000	2025/26 Proposed Budget – Income £000	2025/26 Proposed Budget – Net £000
Culture	1,531	31	1,562	2,574	(1,012)	1,562
Culture & Community Support	32	0	32	140	(108)	32
Greenspaces	5,177	264	5,441	5,761	(320)	5,441
Libraries & Community Hubs	3,514	67	3,581	3,854	(273)	3,581
Planning	1,616	203	1,818	3,648	(1,830)	1,818
South Thames Gateway Partnership	135	146	281	281	0	281
Sport, Leisure, Tourism & Heritage	2,165	43	2,209	7,802	(5,593)	2,209
Strategic Housing	5,111	5,395	10,506	12,450	(1,944)	10,506
<b>Total for Culture &amp; Community</b>	<b>19,281</b>	<b>6,150</b>	<b>25,431</b>	<b>36,511</b>	<b>(11,080)</b>	<b>25,431</b>
<b>Director's Office</b>	<b>1,591</b>	<b>105</b>	<b>1,697</b>	<b>1,719</b>	<b>(22)</b>	<b>1,697</b>
Environmental Services	30,303	2,155	32,458	34,466	(2,008)	32,458
Front Line Services Support	809	1	810	822	(12)	810
Highways	5,364	1,041	6,406	7,917	(1,511)	6,406
Integrated Transport	6,710	124	6,834	8,582	(1,748)	6,834
Parking Services	(7,365)	(1,480)	(8,846)	3,711	(12,556)	(8,846)
Regulatory Services	1,889	91	1,980	4,916	(2,936)	1,980
<b>Total for Front Line Services</b>	<b>37,710</b>	<b>1,932</b>	<b>39,642</b>	<b>60,414</b>	<b>(20,772)</b>	<b>39,642</b>
Economic Development	138	643	781	1,805	(1,024)	781
Medway Norse	6,638	(285)	6,354	6,354	0	6,354
Property & Capital Projects	2,397	(9)	2,388	3,461	(1,073)	2,388
Regeneration Delivery	697	345	1,042	1,862	(820)	1,042
Skills & Employability	(95)	175	80	2,259	(2,179)	80
Valuation & Asset Management	(2,124)	448	(1,676)	2,299	(3,975)	(1,676)
<b>Total for Regeneration</b>	<b>7,652</b>	<b>1,316</b>	<b>8,969</b>	<b>18,040</b>	<b>(9,071)</b>	<b>8,969</b>
<b>Norse profit Share</b>	<b>(433)</b>	<b>0</b>	<b>(433)</b>	<b>0</b>	<b>(433)</b>	<b>(433)</b>
<b>Allowance for Pay award &amp; Impact of MedPay</b>	<b>0</b>	<b>3,195</b>	<b>3,195</b>	<b>3,195</b>	<b>0</b>	<b>3,195</b>
<b>Total for Regeneration, Culture and Environment</b>	<b>65,801</b>	<b>12,698</b>	<b>78,500</b>	<b>119,878</b>	<b>(41,379)</b>	<b>78,500</b>

### 6.2.2. Culture and Community

6.2.3. The Proposed Budget for Culture and Community reflects the impact of the projected increased cost of providing temporary accommodation in the Homelessness service, however the activity underway in the service to

deliver savings through in-house provision of temporary accommodation is projected to reduce the pressure to £1.709million. In December 2024 the Government confirmed that it will roll the Homelessness Prevention and Domestic Abuse grants into the Local Government Funding Settlement. This income had previously been reflected in the Housing Services budget, however the Proposed Budget reflects that these will now instead be accounted for in the Council's general funding; this change has no impact on the net budget position of the service or the Council.

- 6.2.4. From 2025/26 the Council's Green Spaces function will be delivered within the Culture and Community service so the Proposed Budget reflects the move of the function from Front Line Services. This function is primarily delivered through the Council's joint venture partner, Medway Norse and as with social care providers and as set out in section 6.7.3 of this report, the projected impact of the changes to employers National Insurance Contributions (NICs) on Medway Norse employees will not be funded by the Government. This cost, along with the increased National Living Wage rates resulted in a projected increase to the cost of delivering this function of £616,000. The division has reviewed and reprioritised the service delivery and this results in a reduction in costs of £621,000, resulting in a net saving on activity delivered through the arrangement of £5,000 compared to the budget for 2024/25. The Proposed Budget reflects an increase of £100,000 to introduce a small team to oversee the green spaces strategy and manage delivery in conjunction with Medway Norse moving forward. A review of the allocation to services of the element of the Medway Norse cost relating to their management overheads has resulted in a realignment of this cost between the relevant service budgets, to more accurately reflect the cost of each service; this change has no impact on the net budget position of the service or the Council.
- 6.2.5. The Proposed Budget also reflects additional investment of £201,000 in Planning Services to deliver the Government's planning reforms and the Local Plan, and that the contribution Medway will be required to make to the STG Building Control Partnership from 2025/26 will increase by £146,000.
- 6.2.6. The festivals income budget has been reduced by £40,000 reflecting a reduction in activity agreed in setting the current year's budget.
- 6.2.7. The projected cost of utilities in the Council's buildings operated in the division is a pressure of £304,000, while Business Rates liabilities are increased by £160,000 and increased insurance costs add a further £55,000. These pressures are partly mitigated by projected additional income through our Leisure facilities of £278,000, from the Corn Exchange of £49,000 and savings relating to the operation of the Visitor Information Centre of £44,000.
- 6.2.8. The Proposed Budget therefore reflects a net increase in the Culture and Community budget (excluding pay uplifts) of £6.150million compared to 2024/25.
- 6.2.9. **Directors Office** – The Proposed Budget represents a net increase (excluding pay uplifts) of £105,000 reflecting increases in the cost of utilities

in the Council's buildings, alongside an increased provision for bad debt and insurance costs.

#### 6.2.10. **Front Line Services**

6.2.11. As the Division accounts for a significant proportion of the Council's external contract spend on waste and highways, the primary pressure relates to a provision for inflationary uplifts across these contracts totalling £1.353million. The majority of the Council's waste functions are delivered through our joint venture partner, Medway Norse and as with social care and Green Spaces, and as set out in section 6.7.3 of this report, the projected impact of the changes to employers National Insurance Contributions (NICs) on Medway Norse employees will not be funded by the Government. This cost, along with the increased National Living Wage rates results in a projected increase to the cost of delivering this function of £922,000. A review of the allocation to services of the element of the Medway Norse cost relating to their management overheads has resulted in a realignment of this cost between the relevant service budgets, to more accurately reflect the cost of each service; this change has no impact on the net budget position of the service or the Council.

6.2.12. The cost of utilities including streetlighting is projected to add £448,000 while increased insurance costs add a further £149,000 and increased Business Rate liabilities a further £4,000. Contractual price increases for the subsidised yellow bus routes add a further £152,000 however projected additional income for the service of £50,000 partially mitigates this. The Proposed Budget also includes investment of £200,000 required to re-procure the Highways Infrastructure Contract ahead of the end of the current contract in 2027.

6.2.13. The impact of increased car parking and permit fees, a Council-wide parking review and projected improvement to the recovery rate of Penalty Charge Notices issued are collectively expected to generate £1.196million additional income in 2025/26. A series of increased costs in Traffic Management including staffing, signal maintenance and the implementation of a lane rental scheme totalling £141,000 are more than mitigated by additional income from lane rentals, the introduction of a localised footway parking ban, charging for Electric Vehicle charging bays and licensing for articles on the highway totalling £360,000. The addition of further streets and a pilot of school zones in our Safer Healthier Streets programme is projected to add £200,000 income while charging residents for a second garden waste bin is projected to add £20,000.

6.2.14. The Proposed Budget therefore reflects a net increase in the Front Line Services budget (excluding pay uplifts) of £1.932million compared to 2024/25.

#### 6.2.15. **Regeneration**

6.2.16. The Proposed Budget reflects £1.072million additional investment to right-size staffing resources in this area, with investment to fund posts previously

charged to capital or developer contributions, a corporate landlord project management office, staffing required to deliver statutory responsibilities and ensure safety requirements are met in facilities management and Public Rights of Way and increasing the levels of staffing in Social Regeneration, Economic Development, Town Centre Management and supporting Markets.

- 6.2.17. On 13 November 2024 the Chief Executive, in consultation with the Leader of the Council and the Leader of the Conservative Group, approved an addition to the revenue budget for a budget of £400,000 pa for up to three years to fund the cost of additional staff, required to dispose of the surplus properties, this expenditure is to be funded from the resultant capital receipts, under flexibilities granted by the Government.
- 6.2.18. The budget also reflects a total of £270,000 investment in the delivery of strategies including inward investment and growth, a river strategy and the Medway 2041 delivery plan. These additional costs are mitigated through £270,000 funding projected following the closure of the Local Enterprise Partnership. The projections also reflect the removal of a range of income targets that are not achievable, across Town Centre Management, Markets and Medway Adult Education totalling £212,000.
- 6.2.19. The Facilities Management service for the Council's corporate properties is delivered in partnership with the Council's joint venture, Medway Norse. As in Social Care, Green Spaces and Waste, the projected impact of the changes to employers National Insurance Contributions (NICs) on Medway Norse employees will not be funded by the Government. However, the service has worked closely with Medway Norse to design a programme of works for the coming year that ensures the safe operation of properties and protects investment required at income generating services, while mitigating this pressure and enabling the reduction of the planned annual revenue contribution to the Building Repairs and Maintenance Fund of £375,000. The removal of a savings target of £150,000 associated with the Medway 2.0 programme (detailed further in section 6.4.2 of this report) represents a £150,000 increase in the budget requirement here. A review of the allocation to services of the element of the Medway Norse cost relating to their management overheads has resulted in a realignment of this cost between the relevant service budgets, to more accurately reflect the cost of each service; this change has no impact on the net budget position of the service or the Council.
- 6.2.20. The cost of utilities for the Council's corporate properties is projected to add £346,000 and inflationary uplifts on contracts including facilities maintenance adds a further £136,000. Increased business rates liabilities and increased insurance costs add a further £423,000 and £25,000 respectively to the budget requirement. It will be necessary for the Council to meet the cost of service charges at the Pentagon in respect of the Healthy Living Centre, estimated at £35,000. Finally, the Proposed Budget reflects projected increases in income of £121,000 following a rent review of the commercial property portfolio, and of £15,000 additional income in Medway Adult Education.

6.2.21. The Proposed Budget therefore reflects a net increase in the Regeneration Services budget (excluding pay uplifts) of £1.316million compared to 2024/25.

### 6.3. Business Support Department

6.3.1. The Proposed Budget for Business Support of £29.510million represents a net increase of £3.875million compared to the budget for 2024/25. Table 4 summarises the Directorate's Proposed Budget for 2025/26 while the proposals within the budget for each service are summarised below and are set out in detail in Appendix 4.

**Table 4: Business Support Department Proposed Budget Summary 2025/26**

General Fund Activities	2025/26 Adjusted Base £000	2025/26 Net Adjustments £000	2025/26 Proposed Budget £000	2025/26 Proposed Budget – Expenditure £000	2025/26 Proposed Budget – Income £000	2025/26 Proposed Budget – Net £000
Directorate Management Team	675	1	676	708	(33)	676
<b>Total for Directorate Management Team</b>	<b>675</b>	<b>1</b>	<b>676</b>	<b>708</b>	<b>(33)</b>	<b>676</b>
<b>Communications</b>	<b>924</b>	<b>425</b>	<b>1,350</b>	<b>1,434</b>	<b>(85)</b>	<b>1,350</b>
FBI - Finance	4,266	49	4,315	64,275	(59,960)	4,315
FBI - Information	10,527	163	10,690	13,354	(2,664)	10,690
FBI - Organisational Culture	2,468	430	2,898	3,973	(1,075)	2,898
FBI Divisional Management Team	308	0	308	308	0	308
LG Reform & Devolution	0	450	450	450	0	450
Internal Audit & Counter Fraud	553	1	554	776	(222)	554
<b>Total Finance &amp; Business Improvement</b>	<b>18,123</b>	<b>1,093</b>	<b>19,216</b>	<b>83,136</b>	<b>(63,921)</b>	<b>19,216</b>
Legal, Land Charges & Licensing	3,029	128	3,157	4,533	(1,376)	3,157
Category Management	398	1	399	489	(90)	399
Democratic Services Manager	534	1	534	579	(44)	534
Members & Elections	1,953	51	2,004	2,063	(59)	2,004
<b>Total Legal &amp; Governance</b>	<b>5,914</b>	<b>181</b>	<b>6,094</b>	<b>7,663</b>	<b>(1,569)</b>	<b>6,094</b>
<b>Allowance for Pay award &amp; Impact of MedPay</b>	<b>0</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>0</b>	<b>2,175</b>
<b>Total for Business Support</b>	<b>25,635</b>	<b>3,875</b>	<b>29,510</b>	<b>95,117</b>	<b>(65,607)</b>	<b>29,510</b>

6.3.2. **Communications** – Expenditure projections relating to Communications represent an increase to the budget requirement of £425,000 in 2025/26, excluding staff pay and pension increases. The growth reflects additional investment in permanent staffing to meet growing demand from services to help meet income targets and the increased cost of insurances.

6.3.3. **Directorate Management Team** – the budget requirement is increased by £1,000 reflecting the increased cost of insurances.

#### 6.3.4. **Finance and Business Improvement**

6.3.5. On 16 December 2024 the Government published the English Devolution White Paper, outlining plans for the devolution of powers to local government and for the reorganisation of local government. Recognising that delivering these aims will be resource-intensive, on 23 January 2025 Full Council agreed to delegate authority to the Chief Executive to establish “the appropriate support and resource to deliver this programme of change (inclusive of recruitment to new posts as deemed necessary)” (minute 637b refers). The Proposed Budget includes £450,000 to create a team to support the organisation to engage with the Government, other local authorities and public sector bodies to capitalise on the opportunities and maximise the benefits that devolution and local government reorganisation could bring for Medway’s residents.

6.3.6. In response to the latest staff survey results and recognising that the MedPay review will increase demand for corporate training, the existing budget for staff learning and development is being doubled, representing growth to the budget requirement of £408,000.

6.3.7. The division holds the centralised budget for the majority of the Council’s ICT software systems and for ensuring all ICT devices are replaced before the end of their usable life; the budget requirement is increased by a total of £215,000 to cover increasing costs in this area. Finally, the division’s share of increased insurance costs adds a further £19,000.

6.3.8. The Proposed Budget therefore reflects a net increase in the Finance and Business Improvement budget (excluding pay uplifts) of £1.093million compared to 2024/25.

#### 6.3.9. **Legal and Governance**

6.3.10. The Legal and Governance budget requirement has increased by £181,000, excluding staff pay and pension increases. The transfer of services to His Majesty’s Land Registry (HMLR) will reduce the Council’s income by £70,000, while the impact of the reduced hourly rate required to be charged to capital schemes to comply with accounting codes results in a £50,000 pressure. The projected increase to Members allowances, in line with the projection for staff pay uplifts at 5% represents a further £50,000 increased expenditure. Finally contractual inflationary uplifts and increased insurance costs add a further £11,000.

#### 6.4. **Corporate Management**

6.4.1. The Corporate Management budget includes Corporate Management costs, Levies from other public sector bodies and in 2024/25 held the corporate investment and savings associated with the Medway 2.0 transformation roadmap. The Proposed Budget represents an increase of £2.594million compared to the budget for 2024/25. Table 5 summarises the Proposed Budget for 2025/26 while the proposals within the budget for each service are summarised below and are set out in detail in Appendix 5.



**Table 5: Corporate Management Proposed Budget Summary 2025/26**

General Fund Activities	2025/26 Adjusted Base £000	2025/26 Net Adjustments £000	2025/26 Proposed Budget £000	2025/26 Proposed Budget – Expenditure £000	2025/26 Proposed Budget – Income £000	2025/26 Proposed Budget – Net £000
Corporate Management	2,593	340	2,932	3,052	(120)	2,932
Levies	1,892	104	1,996	2,029	(32)	1,996
Medway 2.0 programme	(1,136)	2,150	1,014	1,014	0	1,014
<b>Total Corporate Management</b>	<b>3,349</b>	<b>2,594</b>	<b>5,943</b>	<b>6,095</b>	<b>(153)</b>	<b>5,943</b>

6.4.2. In setting the 2024/25 budget the Council agreed to invest £1.014million to deliver an Improvement Programme to transform services and make significant savings. As the proposals were not developed sufficiently to be allocated to individual service areas at that stage, instead both the investment and the savings target associated with the Medway 2.0 programme were reflected in the Corporate Management budget. The Proposed Budget reflects that this investment will remain in the Corporate Management budget at £1.014million, but will support all Council services to deliver the £15.413million savings and income generation proposals identified throughout this report, rather than being expressed as a distinct savings target. Corporate Management also includes the budgets in respect of bank charges, external audit fees and organisational membership/subscription fees including the Local Government Association and Co-Operative Councils Innovation Network and collectively these add £327,000 to the budget requirement.

6.4.3. Finally, Medway Council is required to contribute to other public bodies for the delivery of statutory functions, including to Kent County Council for the Kent and Medway Coroners Service, to the relevant Internal Drainage Boards and to the Environment Agency in respect of flood and coastal protection. Though the Council has received a levy uplift request from the Southern Regional Flood and Coastline Committee of the Environment Agency, no specific increases have been communicated by the other levying authorities to date. Levy amounts increased by an average of 5% from 2021/22 to 2022/23 then by an average of 8% from 2022/23 to 2023/24 and by a further 5.5% from 2023/24 to 2024/25. The Proposed Budget includes a projection that the cost to Medway of these levies will increase by a further 5.5% for 2025/26, adding a total of £104,000 to the Council's budget requirement.

## 6.5. Interest and Financing

6.5.1. The Proposed Budget reflects that almost £220million of the Council's capital programme is funded by borrowing in some way, as set out in the tables in section 12 of this report. While much of this represents relatively short-term borrowing, in lieu of future income from grant, capital receipts or rents, high interest rates have impacted the financing of the capital programme in recent years. As detailed in section 7.17 of this report, the Proposed Budget assumes a capitalisation direction will be received through the EFS scheme,

and the budget for Interest and Financing includes the cost of financing the level of capitalisation projected. Collectively these changes result in a Proposed Budget for Interest and Financing of £18.107million, which represents a reduction of £1.104million compared to the 2024/25 budget.

## 6.6. **Additional Government Support Expenditure**

6.6.1. The Council's participation in the Afghan Citizens Resettlement Scheme and Homes for Ukraine Scheme are both wholly funded through government grant. The Proposed Budget assumes these schemes will continue in 2025/26 but are not funded from Council resources so do not represent a budget pressure.

## 6.7. **Pay and Pensions**

6.7.1. The Proposed Budget reflects the recommendations of the Employment Matters Committee of 29 January 2025 to Full Council, which Cabinet are asked to note:

- a) a 5% increase for all staff on MedPay terms and conditions, which includes those on MedPay Performance, Progression Pay Scheme as well as those who are on the legacy scheme.
- b) not to increase sleep-in payments.
- c) not to return to National Joint Council pay scales currently, but keep negotiations open on this matter.
- d) an additional 'wellbeing' day to be awarded on a colleague's birthday to be taken on the day or close to the birthday as agreed with line management.
- e) to offer a salary sacrifice Cycle to Work scheme with a scheme partner for an initial term of two years.
- f) to implement a shared cost Additional Voluntary Contribution scheme with My Money Matters, formerly AVC Wise for an initial term of three years.
- g) to offer a 50% discount on annual single premier membership to our leisure centres annual admission membership and a 25% discount on family and joint memberships, with no monthly membership falling below £20, for Medway Council employees and Medway Council Councillors to Medway Leisure Centres.
- h) to align the Children and Adults social care pay scales, for the reasons set out in Appendix 4 to the report [presented to Employment Matters Committee on 29 January 2025].
- i) to align the Joint National Committee Youth and Community Workers terms and conditions except for automatic increments, as agreed at [Employment Matters] Committee on 4 December 2024.

These recommendations can be met from the projection of £5.880million incorporated into the Proposed Budget for pay uplifts.

6.7.2. The Proposed Budget also includes £1.912million to enable the completion of MedPay reviews in all services and £1.646million to reflect the increased employer pension contribution rates required following the latest actuarial review.

- 6.7.3. Finally, the Government announced two significant changes to Employers National Insurance contributions (NICs) in the Autumn Budget. The rate of Secondary Class 1 NICs will increase from 13.8% to 15% from 6 April 2025 and the Secondary Threshold (the point at which employers become liable to pay NICs on employees' earnings) will reduce from £9,100 to £5,000 a year from 6 April 2025 until 6 April 2028, after which it will be increased by the Consumer Price Index (CPI). The impact of these changes on Medway Council's directly employed staff is projected to add £2.400million to the budget requirement for 2025/26. As set out in section 7.8.4 of this report, in the Final Local Government Funding Settlement the Government confirmed that local authorities would be compensated for the impact of this change on directly employed staff, and Medway has been allocated funding of £2.063million. As the funding is less than the projected cost of £2.400million, this change represents a further pressure to the budget for 2025/26 of £337,000. As set out in sections 6.1 and 6.2 of this report, the NICs changes have brought additional pressures to the cost of services for which the Government has not provided any compensation, and the net impact of the NICs change on the Council's budget for 2025/26 is therefore a total pressure of £2.237million.
- 6.7.4. The Proposed Budget projections for staff pay costs therefore represent total growth in the budget requirement of £11.838million with the proportion of this total growth represented by each Directorate detailed in tables 2, 3 and 4 and Appendices 2, 3 and 4.

## 7. Revenue Budget Funding

### 7.1. Core Spending Power

- 7.1.1. The Local Government Finance Settlement is underpinned by the Core Spending Power (CSP) calculation. This calculation makes certain assumptions about the local tax that Medway is able to generate and then aggregates this with core grant funding available to Medway. Medway Council's CSP is summarised in table 6 below. The CSP calculation is not in itself a statement of actual resources available to the Council, it is simply a mechanism used by the Government to illustrate the potential funds available to local authorities. In practice, the budget is based on the Council's own estimate of local tax yields.

**Table 6: Core Spending Power 2025/26**

	2024/25 £000s	2025/26 £000s
Revenue Support Grant	7,792	8,051
Business Rates Baseline Funding Level	52,414	53,048
Settlement Funding Assessment	60,207	61,099
Council Tax excluding Parishes	159,523	169,450
Section 31 Compensation for under-indexing the Business Rates Multiplier	9,876	10,297
Improved Better Care Fund	7,308	9,015
New Homes Bonus	1,573	1,311

	<b>2024/25</b> <b>£000s</b>	<b>2025/26</b> <b>£000s</b>
Social Care Grant	18,770	21,870
Adult Social Care Market Sustainability	4,366	4,366
Adult Social Care Discharge Fund	1,708	0
Children's Social Care Prevention Grant	0	1,793
Recovery Grant	0	2,675
Employer National Insurance Contributions Grant		2,063
Services Grant	337	0
Domestic Abuse Safe Accommodation Grant	617	769
Adjustment for rolled in grants*	131	0
<b>Core Spending Power</b>	<b>264,415</b>	<b>284,707</b>

\*Grants rolled into the CSP calculation in 2025/26: Electoral Integrity Programme New Burdens grant, Tenant Satisfaction Measures New Burdens grant, Transparency Code New Burdens grant, Extended Rights to Home to School Transport grant (£54million).

## 7.2. The Local Government Finance Settlement

7.2.1. The Government published its Autumn Budget on 30 October 2024 outlining significant additional funding for local authorities among announcements relating to the wider public sector finances and the economy. On 28 November MHCLG published the Local Government Finance Policy Statement 2025 to 2026 setting out the principles that would drive the distribution of new funding between local authorities. The Provisional Local Government Finance Settlement 2025 to 2026 was announced by the Government on 18 December 2024 and opened a four-week consultation period, which closed on 15 January 2025. The Final Local Government Finance Settlement was published on 3 February 2025.

## 7.3. Income from Local Taxation – the Collection Fund

7.3.1. Income from Council Tax and Business Rates is held in a ringfenced collection fund account, from which authorities draw the level of income projected and budgeted for in each year irrespective of the actual income collected. Any shortfall on income collected compared to that budgeted level results in a collection fund deficit, which is recovered by reducing the amount of income the Council can budget for in the following year. Where the level of income collected is higher than was originally projected and budgeted, the resultant surplus can be used to increase the amount of income the Council can budget for in the following year.

## 7.4. Council Tax

7.4.1. On 3 February 2025, the Government published the Final Local Government Finance Settlement which set out the package of referendum principles for 2025/26. For Medway Council, this represents a core referendum threshold of up to 3% per year and as a local authority with social care responsibilities, the ability to set an Adult Social Care Precept of 2% per year without a referendum. As set out in section 7.17 of this report, the Council made a request to the Government through the EFS scheme for flexibility to increase the Council Tax above the referendum threshold, however the Final

Settlement confirmed that Medway's request had not been granted. The Proposed Budget therefore reflects that Medway's Council Tax will be increased by 4.994% taking the Band D to £1,842.32.

- 7.5. In accordance with the Full Council delegation, on Monday 20 January 2025 the Chief Operating Officer, in consultation with the Leader, agreed the Council Tax base for 2025/26 at 92,100.20 Band D equivalents. This calculation reflects the impact of a projected 0.25% reduction in the collection rate reflecting the continued impact of the cost-of-living crisis on recovery. The calculation also reflects the impact of the decision taken by Full Council in February 2024 to charge a 100% premium for long term empty properties after one year rather than two from 1 April 2024 and a 100% premium for properties that are unoccupied but furnished (referred to as second homes) from 1 April 2025, as allowable through the Local Government Finance Act 1992 as amended by the Levelling-up and Regeneration Act 2023. The 2025/26 taxbase represents an increase of 1,187.71 (1.31%) Band D equivalents compared to the 2024/25 tax base.
- 7.5.1. At the end of the 2024/25 financial year there is a projected surplus of £2.073million which the Council can incorporate into the budget for 2025/26. Finally, it will be necessary to add £1.235million to the provision for non-payment of Council Tax debt. The Proposed Budget therefore assumes the Council will receive a total of £170.516million through the Council Tax in 2025/26, an increase of £12.054million compared to the 2024/25 budget.
- 7.6. This report considers the budget requirement for Medway Council only. There are a number of other factors that will influence the final Council Tax requirement to be approved by Full Council on 27 February 2025. Whilst the final rate will be dependent on the level of spending, it will also be affected by:
- The Police and Crime Commissioner's precept – at their meeting on 4 February 2025 the Police and Crime panel agreed not to veto the PCC's proposed increase in their precept by the maximum allowable amount of £14 per year, or 5.5% taking the average Band D property to £270.15 and an associated precept of £24,880,869.
  - The Kent Fire and Rescue Service (KFRS) precept – KFRS is proposing a £4.95 (5.51%) increase at their meeting on 18 February 2025, which would give a Band D figure of £94.86 and an associated precept of £8,736,625.
  - The parish precepts – at this stage approved precept demands have not been received from all Parish Councils; these will be incorporated into the report to Council on 27 February 2025. St Mary Hoo Parish Council has been unable to set a parish precept as it only has one serving Parish Councillor. The Billing Authorities (Anticipation of Precepts) Regulations 1992 as amended by the Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995 enables a billing authority to anticipate the precept of a local precepting authority if it has not received notification before 1 March. The anticipated precept cannot be higher than any of the three preceding years' precepts increased or decreased in proportion to the difference

between the retail prices index (RPI) for September of the financial year preceding that in respect of which the calculations are made (the prior year) and the RPI for September of the year preceding the prior year. As the St Mary Hoo precepts for the three years preceding 2025/26 were £12,000, £12,500 and £18,000 respectively, an anticipated precept of £18,486 has been calculated based on the 2024/25 precept adjusted for RPI. The Cabinet is therefore asked to recommend to Council that the 2025/26 precept for the parish of St Mary Hoo should be anticipated at £18,486 for the purposes of setting the Council Tax.

## **7.7. Retained Business Rates and Business Rates Related Grants**

- 7.7.1. The rates payable by individual businesses is calculated based on the Rateable Value of the property as set by the Government's Valuation Office Agency, which is then multiplied by a figure called the business rates multiplier which is set by the Government each year. The most recent revaluation came into effect on 1 April 2023, based on rateable values from 1 April 2021. The next revaluation will come into effect on 1 April 2026, based on rateable values from 1 April 2024.
- 7.7.2. In October 2024 in their Autumn Budget the Government made a series of announcements relating to business rates, and local authorities are fully compensated for the impact of these changes through the Final Settlement. The Council's existing business rates policies and practices have been reviewed and incorporated along with these changes into the Policy for the granting of Discretionary Non-Domestic Rate provided at Appendix 9 to this report for Member approval. This policy reflects the following changes:
- At Appendix A to the policy, that alongside becoming liable for VAT, private schools will lose their eligibility for charitable relief on business rates from April 2025. Private schools that are "wholly or mainly" concerned with providing full time education to pupils with an EHCP will continue to be eligible for this relief.
  - Appendix B provides the policy for Supporting Small Business Relief which is unchanged from the version approved by Council in February 2023.
  - At Appendix C to the policy, that the Retail, Hospitality and Leisure Relief is continuing for a final year and is identical to the scheme in place in 2024/25 except for the reduction of the amount of relief from 75% to 40%. The Government intends to introduce permanently lower multipliers for eligible properties from 2026/27, paid for by a higher multiplier for properties with rateable values above £500,000.
  - That to date, Partly Occupied Relief has been applied to eligible properties in Medway in line with Section 44A of the Local Government Finance Act 1998 and this procedure is now incorporated into the Policy at Appendix D.
  - That to date, Hardship Relief has been applied to eligible properties in Medway in line with Section 49 of the Local Government Finance Act 1998 and this procedure is now incorporated into the Policy at Appendix E.

- 7.7.3. The amount of income the Council can expect to receive in respect of the coming financial year through Business Rates is calculated at the end of January through the NDR1 statutory return to the Government. This calculation reflects any deficit or surplus in actual income received to the fund compared to the previous year's budget, the total income expected through Section 31 grants compensating for rate reliefs awarded by the Government, the top-up grant to ensure authorities reach the baseline funding level set by the Government, and the total RV of the area. Business rates related grants are confirmed each year in the Local Government Finance Settlement.
- 7.7.4. Our completed NDR1 calculates that Medway's income from retained business rates will be £53.426million. At the end of the 2023/24 financial year there was a surplus on the collection fund of £1.660million which Medway can budget for in 2025/26. Finally, the Council can budget to receive a total of £21.721million in business rates related grants.
- 7.7.5. The Proposed Budget therefore assumes the Council will receive a total of £76.807million through business rates and related grants in 2025/26, an increase of £2.307million compared to 2024/25.

## 7.8. **Non-ringfenced Government Grant**

- 7.8.1. Recovery Grant – the Final Settlement confirms that a total of £600million is being distributed through this new grant for 2025/26, with allocations determined through a formula that focusses resources on authorities that have high levels of deprivation and relatively low ability to generate Council Tax income. Medway's allocation is £2.675million.
- 7.8.2. Revenue Support Grant (RSG) – The Final Settlement confirms that local authorities will receive the 2024/25 allocations of the RSG increased in line with the Consumer Price Index (CPI) of inflation as at September 2024, 1.7%. A series of grants are being rolled into the RSG in 2025/26 with no change to distribution at this stage:
- Electoral Integrity Programme New Burdens grant (£4.6million)
  - Tenant Satisfaction Measures New Burdens grant (£3.9million)
  - Transparency Code New Burdens grant (£3.6million)
  - Extended Rights to Home to School Transport grant (£54million).
- Medway's allocation is £8.051million.
- 7.8.3. The Final Settlement confirmed a distribution of £100million from the surplus on the national Business Rates Levy Account, with Medway's allocation £404,000 in respect of 2024/25. However, the Round 3 2024/25 Revenue Budget Monitoring report presented elsewhere on this agenda was published before this allocation was confirmed, and therefore this represents an improvement compared to the position reported for 2024/25. The most recent accounts for the Levy Account (published in July 2024) reflect a surplus £206million as at 31 March 2024, and as such we can expect a similar distribution in respect of 2025/26 and the sum of £404,000 is included in the Proposed Budget.

- 7.8.4. Employers National Insurance Contributions (NICs) – The Final Settlement confirmed that £515million has been made available to compensate local authorities for the changes to employers’ NICs announced in the Autumn Budget. Of the £515million, only £502million is available for local authorities within the settlement; the remaining £13million is allocated separately to mayoral combined authorities. The national sum has been distributed based on each authority’s share of Net Current Expenditure for 2023/24 and Medway’s allocation is £2.063million. As set out in section 6.7.3 the projected cost of this change on Medway Council’s directly employed staff represents a sum in excess of the available grant. As set out in sections 6.1 and 6.2, no compensation is available to fund the impact on staff engaged through contract arrangements including Medway Norse and social care providers, resulting in increased costs being passed onto the Council.
- 7.8.5. Collectively, these grants add a total of £13.193million to the Proposed Budget, an increase of £5.064million compared to 2024/25.
- 7.9. **New Homes Bonus** – The New Homes Bonus was introduced in 2011 to provide an incentive to encourage housing growth by rewarding local authorities for net additional homes added to the Council Tax base. It is paid annually from a top slice of Revenue Support Grant. It has been expected that the scheme would end since 2020 but has been extended through six one-off allocations, and the Final Settlement confirms that the NHB will continue for one year in 2025/26. Medway’s allocation is £1.311million.
- 7.10. **Adult Social Care Related Grants**
- 7.10.1. Social Care Grant – In addition to the flexibility to levy a 2% Adult Social Care precept on Council Tax, the Final Settlement confirmed that the Social Care Grant will increase nationally by £882million. There is no change to the distribution methodology through the Adult Relative Needs Formula which is based on data on care needs, income and wealth and unpaid care, adjusted for the ability of each local authority to raise local taxes. Medway’s allocation is £21.870million.
- 7.10.2. Local Authority Better Care Grant – The Final Settlement confirmed that the Government have renamed the Improved Better Care Fund (£2.140billion) and incorporated the Discharge Fund (£500million), however there are no changes to local authority allocations, so the Final Settlement confirmed Medway’s allocation remains at £9.015million.
- 7.10.3. Market Sustainability and Improvement Fund – There is no change to the national or local allocations of this grant, and Medway’s share is £4.366million.
- 7.10.4. Collectively, these grants add a total of £35.251million to the Proposed Budget, an increase of £3.100million compared to the 2024/25 position.
- 7.11. **Children’s Social Care Related Grants**
- 7.11.1. Children’s Social Care Prevention Grant – The Final Settlement confirmed



the national sum for this new grant would be increased compared to the level in the Provisional Settlement, taking it to £270million. This grant will fund the rollout of mandatory Family Group Decision Making and allocations have been distributed using an interim Children’s Social Care Relative Needs Formula based on research commissioned by the Government and led by LG Futures and academic partners, which will allocate funding according to estimated need for children’s social care services. Medway’s allocation is £1.793million.

7.11.2. Children and Families Grant – Funding for several existing DfE children’s social care programmes, including the Supporting Families programme (£253.5million), Supported Accommodation Reforms (£94.5million), Staying Put (£33.3million), Virtual School Heads Extension for Previously Looked After Children (£7.6million), the Leaving Care Allowance uplift (£13.4million) and Personal Advisor Support for Care Leavers (£12.1million) will be consolidated into a single Children and Families Grant worth £414million. There will be no change to the 2024/25 allocations through this grant and it is not included in the CSP calculation for 2025/26. Medway’s allocation is £2.035million.

7.11.3. Collectively, these grants add a total of £3.828million to the Proposed Budget, a net increase of £1.732million compared to 2024/25.

## 7.12. Education Related Grants

7.12.1. Outside the Settlement, on 28 November the Department for Education (DfE) published the provisional Dedicated Schools Grant (DSG) funding allocations for Schools, High Needs and Central School Services national funding formulae, with the core schools budget increasing by £2.3billion. The Government also set out a £1billion increase to Special Educational Needs and Disabilities and Alternative Provision funding. Medway’s allocations for Education Related Grants will total £144.643million in 2025/26 as set out in table 7 below, alongside our projections for future years allocations. This represents an increase of £17.540million compared to 2024/25, with the equivalent hypothecated growth in expenditure also reflected in the Education Budget.

**Table 7: Education Related Grant**

	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
DSG (Retained Schools Block)	1,141	1,302	1,341	1,381	1,423	1,465
DSG (Schools Block)	46,116	44,679	46,019	47,400	48,822	50,286
DSG (High Needs Block)	44,019	49,484	50,969	52,498	54,073	55,695
DSG (Early Years Block)	30,943	44,149	45,474	46,838	48,243	49,690
Pupil Premium Grant	3,938	4,056	4,178	4,303	4,432	4,565
Sixth Form Grant	945	973	1,003	1,033	1,064	1,096
<b>Total Grant</b>	<b>127,103</b>	<b>144,643</b>	<b>148,984</b>	<b>153,453</b>	<b>158,057</b>	<b>162,797</b>

7.12.2. The Government has announced that the DfE’s Extended Rights to Home to School Transport grant (£54million) will be rolled into the Revenue Support

Grant, as reflected in section 7.8.2 of this report.

7.12.3. Finally, the Government has confirmed that the statutory override on accounting for Dedicated Schools Grants (DSG) deficits is due to end on 31 March 2026 and at that stage local authorities would have to fund any remaining DSG deficits from general reserves. Medway continues to progress the Deficit Recovery Plan agreed with the DfE to secure the Safety Valve Intervention Programme (SVIP) funding, and the latest DSG monitoring reported to the Cabinet elsewhere on this agenda projects that the deficit would be reduced to £1.028million at the point the override ends, however this should not impact the revenue budget as £3million was transferred to an earmarked reserve to mitigate against any under-delivery of the plan at that stage. The consultation on the Provisional Settlement says that the Government intends to set out plans for reforming the SEND system in further detail next year and that this will inform any decision to remove the statutory override.

7.12.4. Collectively, these grants add £17.540million to the Proposed Budget.

### 7.13. **Public Health Grant**

7.13.1. Public Health Grant allocations are made outside of the Settlement, often very late with the 2024/25 allocation only being announced on 5 February 2024. We await confirmation of Medway's allocation for 2025/26, however the Proposed Budget assumes this will be £19.228million.

### 7.14. **Housing Related Grants**

7.14.1. The Domestic Abuse Safe Accommodation Grant – Medway's allocation is £769,000, an increase of £152,000 compared to 2024/25.

7.14.2. Homelessness Prevention Grant – Medway's allocation is £3.167million, an increase of £1.029million compared to 2024/25.

### 7.15. **Extended Producer Responsibility for Packaging (EPR) Scheme**

7.15.1. On 28 November the Department for Environment, Food and Rural Affairs (DEFRA) wrote to local authorities notifying them of their estimated payments in respect of this new scheme for 2025/26. While the amounts were noted as subject to further review and adjustment, to date no changes have been made. The grant payment is intended to enable local authorities to maximise the collection and recycling of packaging materials in order to support the transition to a circular economy and to meet their obligations in relation to the collection of packaging materials as part of Simpler Recycling and the Separation of Waste responsibilities. Funding allocations for specific councils aim to reflect the costs of waste collection and disposal, with higher existing waste volumes, deprivation and rurality leading to higher payments. The Government is guaranteeing the level of funding for 2025/26, however the amount authorities will receive in subsequent years will fall if the levy leads to a reduction in the amount of packaging used, and as such the Government has not included this revenue in the CSP calculation. Local

authorities will be notified of any revisions in early 2025 with final allocations confirmed in Autumn 2025. Medway's indicative allocation is £4.873million.

## **7.16. Additional Government Support Grants**

- 7.16.1. The Council's participation in the Afghan Citizens Resettlement Scheme and Homes for Ukraine Scheme are both wholly funded through government grant. The Proposed Budget assumes these schemes will continue in 2025/26 but are not funded from Council resources so do not represent a budget pressure.
- 7.16.2. In October 2024 the Government's Autumn Budget allocated £1billion to fund the continuation of the Household Support Fund and Discretionary Housing Payments in 2025/26. The Local Government Finance Policy Statement from MHCLG published in November 2024 confirmed that the Household Support Fund would total £742million national funding, representing a reduction of £100million. The Government has not yet confirmed allocation of funding to individual local authorities, or provided guidance on how the scheme should operate. The funding will be added to the budget when confirmed and a scheme will be proposed via a report to Cabinet in due course.

## **7.17. Exceptional Financial Support**

- 7.17.1. As set out in section 4.1 of this report, the Council's budget for 2024/25 included funding of £14.742million through a capitalisation direction agreed in principle with the then Government through the Exceptional Financial Support (EFS) scheme. The Revenue Budget Monitoring 2024/25 Round 2 report to Cabinet in November 2024 noted that in order to preserve our minimum level of general reserves or it may be necessary to seek further support from the Government through the EFS scheme in respect of 2024/25. When considering the Draft Capital and Revenue Budget 2025/26 also reported in November, the Cabinet agreed to instruct officers to continue to work with Portfolio Holders in formulating robust proposals to reduce the budget deficit for 2025/26 and to continue to liaise with the Ministry of Housing, Communities and Local Government to secure support through the Exceptional Financial Support scheme.
- 7.17.2. In December 2024 a request was submitted to the Government seeking a further £11.221million in respect of 2024/25, in addition to the £14.742million incorporated in the budget, to fund the overspend projected at Round 2 should that arise at year end.
- 7.17.3. The request submitted in December 2024 also included support of £26.177million as per the potential budget gap projected for 2025/26 at that stage. The support requested would not only enable the Council to balance the budget for 2025/26 but to continue to invest in the Improvement Programme working to transform services and deliver significant savings. The Council requested:
- flexibility to increase the Council Tax above the relevant referendum limits, and

- a capitalisation direction (allowing the Council to borrow for revenue purposes) sufficient to close our remaining gap.

Officers have worked with CIPFA to support their delivery of an assurance review commissioned by the Ministry of Homes, Communities and Local Government (MHCLG) to assist them to confirm the level of support required by Medway Council. On 3 February 2025, the Government published the Final Local Government Finance Settlement, which confirmed that Medway's request for flexibility to increase the Council Tax had not been granted.

7.17.4. This Proposed Budget reflects the impact of the Final Settlement and continued work to reduce pressures since the Draft Budget was prepared, and therefore includes a reduced requirement for EFS of £18.484million for 2025/26. Officers will continue to work with MHCLG to secure the capitalisation direction required to balance the Council's budget for 2025/26 ahead of the meeting of Council scheduled to approve the Budget on 27 February 2025.

## 7.18. Local Government Funding Reform

7.18.1. Alongside the Provisional Settlement, on 18 December 2024 the Government opened the Local authority funding reform: objectives and principles consultation, which closes on 12 February 2025. The consultation document outlines the need for reform, setting out that "the link between funding for local authorities and need for services has broken down, contributing to worse outcomes and higher Council Tax bills on balance in more deprived places" and that the current system means funding is allocated inefficiently through outdated formula. The consultation outlines plans including the introduction of longer-term settlements and consolidating funding streams to reduce the number of funding pots, providing local authorities with more flexibility to judge local priorities, meet the needs of local people, and decide how best to deliver [the Government's] national priorities". Further details are expected to be announced in the Government's Spring Budget Forecast, scheduled for 26 March 2025.

## 8. Flexible Use of Capital Receipts

8.1. From 2016/17 local authorities were given the power to use capital receipts from the disposal of property, plant and equipment assets received in the years in which this flexibility is offered, to spend up to 100% of their fixed asset receipts (excluding Right to Buy receipts) on the revenue costs of transformation projects. Successive extensions had been agreed taking the scheme to 2024/25, and the MHCLG Policy Statement published on 30 November 2024 confirmed that these flexibilities, expected to end in March 2025, would be extended to March 2030.

8.2. Appendix 7 to this report sets out the updated strategy and the proposed use of this flexibility in 2025/26, reflecting the decision to add £400,000 a year for up to three years to resource the new asset management strategy and facilitate the disposal of properties declared surplus as set out in section 12.5 of this report. Besides this expenditure, the Proposed Budget does not reflect the addition of any further capital receipts to this programme of

activity at this stage, however Members will be presented with options for the use of capital receipts generated from the sale of assets in due course.

## 9. Fees and Charges

- 9.1. The budget proposals have been formulated on an assumption that fees and charges will generally increase by 8% to accounting for the impact of increasing National Living Wage and staff pay along with inflationary uplifts on the cost of service delivery, with the principle being that fees and charges should cover the cost of the service delivered. Where market conditions allow, greater increases have been applied. The schedule of proposed fees and charges is set out at Appendix 6.

## 10. General Reserves

- 10.1. The principal risk to be covered by the contingency balance is that of an overspend and it is a testimony to both the internal budgetary control systems and the robustness of the budget setting process, that prior to 2023/24, over successive years the Council has consistently underspent its revenue budget. The other reason for maintaining reasonable reserve balances is to protect against the financial impact of a major emergency or catastrophic event. It would be fair to say that recent years have seen several events that would fall into this category:
- the lasting impacts of the Covid-19 pandemic,
  - the economic impact of the war in Ukraine including high inflation and cost of living,
  - spiralling demand for social care and the crisis being experienced in the NHS and social care system.
- 10.2. Prior to 2022/23 the Council had pursued a strategy seeking to rebuild reserves and table 8 below illustrates the progress made since March 2019, showing that at March 2022 the Council had non-earmarked general fund reserves of £26.550million. To fund the outturn position for 2022/23 the Council had to use a total of £10.947million of the available reserves; the £4.853million built into the 2022/23 budget and a further £6.094million to fund the overspend on services. As at 31 March 2023, the Council's general reserves were reduced to £10.155million. During 2023/24 a review of earmarked reserves was carried out and identified £5.7million of earmarked reserves that were no longer required for their original purpose. In February 2024 alongside the budget for 2024/25, Council agreed that these sums be declassified and alongside the Outturn for 2023/24, a further £807,000 was declassified taking general reserves to £16.8million. It was however necessary to use £6.7million of reserves to fund the outturn position for the 2023/24 year, taking general reserves to their current level at £10.065million.
- 10.3. The Round 3 revenue budget monitoring report (presented elsewhere on this agenda) projects that the Council will overspend by £8.429million, in excess of the current reserves balance. As detailed in section 7.17 of this report, the Council has requested expanded support for the current financial year through the EFS scheme to the level of overspend projected at Round 2. A

further review of reserves is underway to identify any remaining opportunities to declassify earmarked reserves to mitigate the overspend at year end.

**Table 8: Movement in Reserves**

Type of Reserve	Closing Balance 31/03/2020 £000s	Closing Balance 31/03/2021 £000s	Closing Balance 31/03/2022 £000s	Closing Balance 31/03/2023 £000s	Closing Balance 31/03/2024 £000s DRAFT
General Fund Balance	10,000	10,000	10,000	10,000	10,000
General Fund Earmarked Reserves	28,562	53,526	40,141	35,559	27,411
General Reserves	9,197	12,689	16,551	238	61
Insurance Fund	960	2,459	2,483	3,179	2,384
Schools Balances	1,356	1,414	1,750	1,756	1,900
HRA Balances	5,145	5,395	5,283	6,373	7,524
Capital Grants and Contributions (inc. S106)	18,764	25,916	21,092	42,142	63,099
Capital Receipts Reserves	5,463	6,674	8,113	4,284	2,908
HRA Major Repairs Reserve	0	0	0	0	0
<b>Total Usable Reserves</b>	<b>79,447</b>	<b>118,073</b>	<b>105,413</b>	<b>103,530</b>	<b>115,288</b>
Unusable Reserve – DSG Adjustment Account	(9,346)	(16,261)	(24,729)	(23,530)	(23,530)

## 11. Medium Term Financial Projections

11.1. Since February 2023 we have published medium term financial projections twice each year; alongside the Proposed Budget for Cabinet and Council in February and in the Medium Term Financial Outlook presented to Cabinet in Autumn. Our latest medium term financial projections (MTFP) are presented at Appendix 8 to this report and will form the basis of the work to prepare the budget for 2026/27 and beyond, commencing in the Spring of 2025.

## 12. Capital Programme 2025/26 and beyond

12.1. Elsewhere on the agenda the Round 3 Capital Budget Monitoring Report reflects planned capital expenditure over the medium term and incorporates everything we currently know about capital grant allocations for the period.

**Table 9: 2024/25 Capital Monitoring Summary Round 3**

Directorate	Total Approved Cost £000s	Total Exp to 31/03/24 £000s	Remaining Budget £000s	Forecast Spend 2024/25 £000s	Forecast Spend in Future Years £000s	Forecast (Under)/overspend £000s
Children and Adults	54,659	19,802	34,857	15,165	17,336	(2,356)
Regeneration, Culture and Environment	444,142	218,243	225,899	61,719	158,924	(5,256)
Housing Revenue Account	101,201	33,566	67,636	11,802	55,834	0
Business Support Department	2,750	2,320	430	378	52	0

Directorate	Total Approved Cost £000s	Total Exp to 31/03/24 £000s	Remaining Budget £000s	Forecast Spend 2024/25 £000s	Forecast Spend in Future Years £000s	Forecast (Under)/overspend £000s
<b>Total</b>	<b>602,752</b>	<b>273,931</b>	<b>328,821</b>	<b>89,063</b>	<b>232,145</b>	<b>(7,612)</b>

**Table 10: Funding the Budget**

Funding Source	Total £000s	C&A £000s	RCE £000s	HRA £000s	BSD £000s
Capital Grants	67,411	32,272	34,501	637	0
Developer Contributions	6,628	1,300	5,328	0	0
Capital Receipts	2,488	0	2,229	0	258
RTB Receipts	1,485	0	0	1,485	0
Revenue / Reserves	30,980	0	304	30,676	0
Prudential Borrowing	159,520	1,285	123,226	34,838	172
Borrowing in lieu of Capital Receipts	20,284	0	20,284	0	0
Borrowing in lieu of Future Business Rates	16,847	0	16,847	0	0
Borrowing in lieu of Future Rent	11,415	0	11,415	0	0
Borrowing in lieu of Future Section 106 Contributions	0	0	0	0	0
Borrowing in lieu of Future NHS Grant	11,764	0	11,764	0	0
<b>Total</b>	<b>328,822</b>	<b>34,857</b>	<b>225,899</b>	<b>67,636</b>	<b>430</b>

12.2. At this stage, no further additions to the capital programme for 2025/26 are planned and services are focussed on the delivery of existing schemes within available resources. As capital grant and/or developer contributions are received, or as capital receipts are generated or prudential borrowing agreed, new schemes will be added to the capital programme during the year through reports to the Cabinet and Council or under officer delegations where appropriate.

### 12.3. Housing Revenue Account (HRA)

12.3.1. The HRA Capital and Revenue Budgets 2025/26 report considered earlier on this agenda sets out that 2025/26 will be the second year of a three-year planned maintenance and disabled adaptations capital works programme, reflecting the budget required for further acquisitions of properties including Right to Buy (RTB) buy backs, purchasing temporary accommodation units and the delivery of phase 5 and 6 of the HRA new build programme, which once completed, will deliver an additional 81 units. The HRA Business Plan references a three-year planned capital maintenance budget as summarised in table 11 below.

**Table 11: HRA Capital Requirement 2025/26 and beyond**

	2024/25 £000s	2025/26 £000s	2026/27 £000s
Planned Maintenance	8,671	5,657	9,391
Disabled Adaptations	200	200	200
New build/Acquisition programme	4,500	8,875	2,225
<b>Total</b>	<b>13,371</b>	<b>14,732</b>	<b>11,816</b>

## 12.4. Capital Receipts

12.4.1. Following a review of the Council's Asset Management Strategy, in October 2024 the Cabinet agreed to declare a series of non-operational assets with a projected value of £34.9million as surplus to requirements and delegated authority to officers to consider either repurposing or disposal. Officers are working on a programme of reviews, and their latest projections suggest the Council could realise capital receipts in the region of £31.5million in 2025/26, with costs of sale estimated at £500,000 but capped at 4% to be charged against the gross sales value. On 13 November 2024 the Chief Executive, in consultation with the Leader of the Council and the Leader of the Conservative Group, approved an addition to the revenue budget for a budget of £400,000 pa for up to three years to fund the cost of additional staff, required to dispose of the surplus properties, this expenditure is to be funded from the resultant capital receipts, under flexibilities granted by the Government.

12.4.2. At this stage Members have not yet taken any decisions as to the use of these receipts and will be presented with options in due course, including funding expenditure in the existing capital programme currently funded by borrowing, funding the capitalisation directions secured through the EFS scheme or funding new capital investment plans.

## 13. Housing Revenue Account

13.1. The Council is required under the Local Government and Housing Act 1989 to ensure that the Housing Revenue Account (HRA) does not fall into a deficit position.

13.2. The Regeneration, Culture and Environment Overview and Scrutiny Committee received a report on 21 January 2025 that detailed the HRA revenue and capital budget proposals and a follow up to that report features elsewhere on this agenda.

13.3. The Housing Revenue Account budget for 2025/26 is summarised in table 12 below, with the capital investment requirements included within the current programme at tables 9 and 11.

**Table 12: Housing Revenue Account Budget Summary 2025/26**

Description	Budget 2024/25			R2 Forecast 2024/25			Proposed Budget 2025/26		
	Exp £000s	Inc £000s	Net £000s	Exp £000s	Inc £000s	Net £000s	Exp £000s	Inc £000s	Net £000s
HRA Working Balance B/F			6,827			7,524			2,188
Housing Maintenance	3,654	0	3,654	3,720	0	3,720	3,717	0	3,717
Homes For Independent Living	854	(2)	852	820	(2)	818	923	(1)	922
Tenancy Services	1,482	0	1,482	1,331	0	1,331	1,405	0	1,405
Estate Services	579	(5)	574	550	(5)	545	562	(5)	557
Community	175	0	175	171	(16)	155	452	0	452



Description	Budget 2024/25			R2 Forecast 2024/25			Proposed Budget 2025/26		
	Exp £000s	Inc £000s	Net £000s	Exp £000s	Inc £000s	Net £000s	Exp £000s	Inc £000s	Net £000s
Development									
Centralised Accounts	263	0	263	164	0	164	603		603
Client Side	2,327	(268)	2,059	2,451	(268)	2,183	2,371	(277)	2,094
Capital Development Programme	165	115	280	182	(137)	45	248	(198)	50
Capital Financing	8,942	0	8,942	8,967	0	8,967	8,805	0	8,805
Rental Income	0	(17,767)	(17,767)	0	(17,914)	(17,914)	0	(18,378)	(18,378)
Other Income	0	(284)	(284)	0	(298)	(298)	0	(227)	(227)
<b>Total - Housing Revenue Account</b>	<b>18,441</b>	<b>(18,211)</b>	<b>230</b>	<b>18,356</b>	<b>(18,640)</b>	<b>(284)</b>	<b>19,086</b>	<b>(19,086)</b>	<b>0</b>
Revenue Contribution to Capital Expenditure			0			5,620			0
HRA Working Balance C/F			6,597			2,188			2,188

## 14. Conclusion

- 14.1. The Proposed Budget has been formulated based on the assumptions set out in the Financial Outlook, Draft Budget and Capital Strategy. In addition, budgets have been proposed to deliver the aspirations of the Council Plan and preserve those services that are most important to residents. The proposed revenue budget requirement of £495.571million is presented as funded with support from the Government through EFS of £18.484million as set out in section 7.17 of this report. We await confirmation from the Government of the EFS available to Medway will take and will update the budget proposals presented to Full Council should any Ministerial decisions be made after the publication of this report.

## 15. Section 25 Statement

- 15.1. Section 25 of the Local Government Act 2003 requires that an Authority's Chief Financial Officer (Section 151 Officer) reports to Full Council when it is considering its Budget and setting its Council Tax for the forthcoming financial year, confirming the robustness of the estimates and the adequacy of the reserves allowed for in the budget proposals. A Section 25 Statement from the Section 151 Officer will be incorporated into the Budget report to Council on 27 February 2025.

## 16. Risk management

<b>Risk</b>	<b>Description</b>	<b>Action to avoid or mitigate risk</b>	<b>Risk rating</b>
<b>Council request for Exceptional Financial Support not granted</b>	In the extremely unlikely event that the MHCLG rejects the Council's latest application for EFS, the Section 151 Officer may be forced to issue a Section 114 notice to the Council.	Regular communication with officials from MHCLG to progress the Council's EFS request and a positive Assurance Review by CIPFA.	DI
<b>Funding assumptions underpinning the Budget may be overstated</b>	Our projections for Council Tax / Business Rates could be overstated.	Funding assumptions in the Budget are in line with assumptions prepared by the Council's advisors. Officers and Members continue to work closely to identify savings.	CII

<b>Risk</b>	<b>Description</b>	<b>Action to avoid or mitigate risk</b>	<b>Risk rating</b>
<b>Assumptions around the cost of service delivery underpinning the Budget may be understated</b>	The growth in the cost of delivering the Council's services may be higher than anticipated in the Budget, or income may be lower than anticipated.	The pressures reflected in the Budget have been developed in consultation with management across the organisation.	BII
<b>Likelihood</b>		<b>Impact:</b>	
A Very likely B Likely C Unlikely D Rare		I Catastrophic II Major III Moderate IV Minor	

## 17. Consultation

- 17.1. The Draft Budget was subject to consultation with Members via Overview and Scrutiny Committees with their comments captured at Appendix 1 to this report.
- 17.2. Budget proposals may require formal consultation as required by relevant legislation or as part of the Council's duty to consult on its functions to reduce disadvantage, meet needs, and encouraging participation of individuals with protected characteristics under the Equalities Act 2010. Specific consultation requirements will be determined during the proposal development process, including through the creation of diversity impact assessments.

## 18. Climate change implications

- 18.1. There are no direct climate change implications to this report.

## 19. Diversity Impact Assessment

- 19.1. In setting its budget, the Council is exercising a public function and must therefore comply with the duties in Section 149 Equality Act 2010 to have 'due regard' to the matters set out that Section. Accordingly, due regard to the need to eliminate discrimination, advance equality, and foster good relations between those with a protected characteristic (pregnancy and maternity, age discrimination, disability, gender reassignment, marriage and civil partnerships, race, religion or belief, sex and sexual orientation) and those who do not share it must form an integral part of the decision-making process in relation to the budget. In practice the Council must show it has thoroughly considered any impact its decisions could have on groups with

'protected characteristics' before any decision is arrived at. Complying with this duty does not prevent the Council from making difficult decisions about reorganisations, redundancies and service reductions nor does it stop decisions being made which may affect one group more than another. What must be demonstrated is that where there is potential for disproportionate impact this is transparent and any appropriate mitigating actions have been considered before final decisions are made.

- 19.2. In accordance with statutory requirements, work is currently ongoing by services to ensure that robust diversity impact assessments have been completed for the budget proposals in advance of Full Council's decision on the 27 February 2025. To manage the potential cumulative effect of proposals, this will include an overarching assessment taking a strategic view of the aggregate impact of reductions in funding, in recognition that some individual proposals on their own may not be significant but may need to be considered against changes in provision by other Council services.
- 19.3. It should be noted however that although equality impact assessments help to anticipate the likely effects of proposals on different communities and groups, in reality, the full impact will only be known once the proposal is introduced. To mitigate any unintentional and unidentified impact, monitoring will be undertaken.

## 20. Financial implications

- 20.1. The financial implications are set out in the body of the report and in the attached appendices.

## 21. Legal implications

- 21.1. Sections 30 to 36 of the Local Government Finance Act 1992 require that the Council sets a budget and Council Tax by 11 March each year and in doing so make a number of statutory calculations incorporated by resolution. The Localism Act 2011 has amended some of the terms and definitions to accommodate the introduction of powers to call local referendums for excessive Council Tax increase. The Council is now required to make a calculation of the Council Tax Requirement (Section 31A), excluding Parish precepts. The Act (Section 36) further prescribes that a calculation of the basic amount of Council Tax be presented together with an analysis of the Council Tax across the area and by valuation band. These calculations are required to be presented in a prescribed format and be subject to formal resolution by the Council.
- 21.2. The Billing Authorities (Anticipation of Precepts) Regulations 1992 as amended by The Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995 enables a billing authority to anticipate the precept of a local precepting authority if it has not received notification at the time of setting its budget as long as a parish precept has been issued for one or more of the three immediately preceding financial years. The precept cannot be higher than any of the three preceding years' precepts increased or

decreased in proportion to the difference between the retail prices index for September of the financial year preceding that in respect of which the calculations are made (“the prior year”) and the retail prices index for September of the year preceding the prior year. Whether or not the billing authority anticipates a precept, if the parish subsequently issues a precept demand before 1 March the billing authority must pay the parish the amount of the demand. If the parish issues a precept demand after 1 March, the billing authority must pay the parish the lower of the precept demand issued or the precept anticipated by the billing authority.

- 21.3. Section 25 of the Local Government Act 2003 requires the Council’s Section 151 Officer to report to the Council on the robustness of the estimates made and the adequacy of the proposed financial reserves assumed in the budget calculations.
- 21.4. The Local Authorities (Standing Orders) (England) Regulations 2001 deal, amongst other things, with the process of approving the budget. Under the constitution the adoption of the budget and the setting of the Council Tax are matters reserved for the Council upon recommendation from Cabinet.
- 21.5. Council budget: In reaching their decisions, Members and officers must act reasonably, taking into account all relevant considerations and ignoring irrelevant ones. There is a need to ensure that when making budget decisions the result is not one which is irrational in the Wednesbury sense (i.e., one which no reasonable local authority could have made). The Council’s overriding duty is to make a lawful budget and this is the touchstone against which other considerations must be tested.
- 21.6. The Council must have regard to its public sector equality duties when making decisions. This includes the requirement to undertake a Diversity Impact Assessment in relation to all significant changes to policies, procedures or practice, and to pay ‘due regard’ to the need to eliminate discrimination and promote equality with regards to race, disability and gender. This is further dealt with in section 19 of this report.
- 21.7. Legal Obligations: Local authorities provide services pursuant to statutory duties (a mandatory requirement to provide services), and statutory powers, (where the Council has a discretion whether or not to provide services). Where the Council has a legal duty then it still has discretion in determining the manner in which those services are provided, so long as the level of quality of service provision is sufficient to fulfil the statutory duty.
- 21.8. Even where Members and officers are under pressure to make a budget reduction, they must not pre-empt proper decision-making processes by focusing solely on financial considerations. Members and officers must address the core question of individual service users’ needs, rather than a lack of resources. Recent case law has held that resources may be a relevant consideration in making a decision relating to the manner of service provision, so long as the individual’s assessed needs are met.
- 21.9. Charges for services: In considering charges for services, Members and

officers should also try to achieve a fair balance between the interests of the users of Council services and Council Tax payers. Where charges are being increased, Members need to bear in mind the scale and extent of the charges and may need in some cases to have regard to the costs of service provision, associated with the power to charge.

- 21.10. Members' responsibility to make a personal decision: In Council, Members must make a personal decision on how to vote on the budget proposals. Members' overriding duty is to the whole community. Members have a special duty to their constituents, including those who did not vote for them. Whilst Members may be strongly influenced by the views of others, and of their party in particular, it is their responsibility alone to determine what view to take when deciding upon budget questions. He/she should not follow party loyalty and party policy to the exclusion of other considerations.
- 21.11. Members need to balance the cost to Council Tax payers of any budget reductions, against the need for the benefits of services of the particular nature, range and quality, under consideration. If having taken into account all relevant (and disregarding all irrelevant) considerations, Members are satisfied that it is financially prudent and reasonable to make any budget cuts proposed and adopt the recommendations as proposed then they may properly and reasonably decide to do so.
- 21.12. Capping: The Localism Act 2011 has superseded the previous capping legislation and dictates that should a council propose an increase in Council Tax which would be deemed to be excessive in accordance with principles and levels designated by the minister, then a local referendum on the proposal would be required. This would necessitate the drafting of an alternative proposal that would meet ministerial requirements to be put to the electorate alongside the 'excessive' proposition. Since this proposed budget is below the 'excessive' threshold this does not apply.
- 21.13. Housing Revenue Account: Under Section 76 of the Local Government and Housing Act 1989, the Council is required, in advance of the financial year, to formulate proposals which satisfy the requirement that, on certain stated assumptions, the Housing Revenue Account for that year does not show a debit balance. The Council is obliged to implement those proposals and from time to time to determine whether the proposals satisfy the 'break even' requirement. If not, then the Council shall make such provisions as are reasonably practicable towards securing that the proposals as revised, shall satisfy the requirement.
- 21.14. Under Section 24 of the Housing Act 1985, the Council can make such reasonable charges as it determines for the tenancy or occupation of its houses. The Council is obliged, from time to time, to review rents charged and make such changes, as circumstances may require. In exercising this function (determining and fixing rent), the Council should have regard to the rents charged in the private sector.
- 21.15. A decision to increase rent constitutes a variation of the terms of a tenancy. Under Section 103 of the Housing Act 1985, in respect of secure tenancies,

a notice of variation (specifying the variation and date on which it takes effect) must be served on each tenant. For non-secure tenancies (excluding introductory tenancies), a notice must be served that complies with Section 25 of the Housing Act 1985.

- 21.16. The Housing Act 1985 defines the legal requirements for informing tenants of rent increases. In practice this requires the issue of written notification to each tenant a minimum of four weeks in advance of the date that the increase becomes operative. For 2025/26 the latest date for posting the notices (first class) is 28 February 2025.
- 21.17. The Council's constitution contains the budget and policy framework rules. The relevant extracts from the constitution are summarised as follows:
- The budget and policy framework rules contained in the constitution specify that the Cabinet should produce the draft revenue and capital budget. This initial budget which does not have to give full detail, nor be a finalised set of proposals, should be submitted to the overview and scrutiny committees to consider the initial budget and if appropriate offer alternative proposals. Any such proposals will be referred back to the Cabinet for consideration.
  - Under the constitution the Cabinet has complete discretion to either accept or reject the proposals emanating from the overview and scrutiny committees. Ultimately it is the Cabinet's responsibility to present a budget to the Council, with a Council meeting arranged for this purpose on 27 February 2025. The adoption of the budget and the setting of Council Tax are matters reserved for the Council.
- 21.18. The Council has a statutory duty to set a balanced budget no later than 11 March in the financial year preceding the one in respect of which the budget is set. When developing the budget, the Council needs to be cognisant that is required in law to provide some services, mandatory services, and others where it is a matter of local choice, discretionary services. It is a matter for the Council to determine what its local priorities are and those which are not. This can assist in determining resource allocation.
- 21.19. Section 14 of this report refers to the potential budget gap for the next financial year. When determining its budget, the Council must have regard to the advice provided by the Chief Operating Officer (its statutory S151 finance officer). The S151 officer is required to report on the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves.
- 21.20. The Council has a statutory duty to set a balanced budget no later than 11 March in the financial year preceding the one in respect of which the budget is set. When developing the budget, the Council needs to be cognisant that is required in law to provide some services, mandatory services, and others where it is a matter of local choice, discretionary services. It is a matter for the Council to determine what its local priorities are and those which are not. This can assist in determining resource allocation.
- 21.21. Section 17 of this report refers to the potential budget gap for the next

financial year. When determining its budget, the Council must have regard to the advice provided by the Chief Operating Officer (its statutory S151 finance officer). The S151 officer is required to report on the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves.

### Lead officer contact

Phil Watts, Chief Operating Officer (Section 151) Officer, [coo@medway.gov.uk](mailto:coo@medway.gov.uk)  
Katey Durkin, Chief Finance Officer, [katey.durkin@medway.gov.uk](mailto:katey.durkin@medway.gov.uk)

### Appendices

- 1 – Report back from Overview and Scrutiny Committees on Draft Budget Proposals (to follow)
- 2 – Children & Adults Directorate Pressures and Savings
- 3 – Regeneration, Culture and Environment Directorate Pressures and Savings
- 4 – Business Support Department Pressures and Savings
- 5 – Corporate Management Pressures and Savings
- 6 – Schedule of Proposed Fees and Charges 2025/26
- 7 – Flexible Use of Capital Receipts Strategy
- 8 – Medium Term Financial Projections
- 9 – Discretionary Non-Domestic Rate Relief Policy

### Background papers

[Medium Term Financial Outlook 2024-2029 report to Cabinet 27 August 2024](#)

[Draft Capital and Revenue Budget 2025/26 report to Cabinet 19 November 2024](#)

[Provisional Settlement 2025 to 2026 report to Cabinet 14 January 2025](#)



Proposed Budget Assumptions	2025/26 Budget Pressures £000s	2025/26 Savings / Income £000s	2025/26 Budget allocation £000s
<b>Adjusted base budget</b>			<b>324,292</b>
<b>Adult Social Care:</b>			
Medway Adult Social Care's increase in contribution to the Multi Agency Risk Assessment Conference (MARAC)	13		13
Mosaic social care software moving to hosted solution – additional annual costs and one off implementation costs	215		215
Cost of current service pressure based on Round 1 2024/25 budget monitoring projection	5,357		5,357
Demographic growth projections of a further 2.5% compared to 2024/25 budget and then 3% growth for 2025/26	6,561		6,561
Price uplift projections to progress towards fair cost of care rates and reflecting inflationary increases	5,609		5,609
Savings agreed in 2024/25 FIT Plan that are in progress but not yet achieved – assumes these will be delivered, mitigating pressures identified	(8,347)		(8,347)
Client contributions uplift at 5% due to increase in benefit rates	(1,020)		(1,020)
Increase in budget to meet statutory Deprivation of Liberty Safeguards requirements	234		234
Increased cost of Council Insurances	18		18
Increase in provision for bad debt required	780		780
Investment in Adult Social Care agreed in 2024/25 budget:	1,000		1,000
Removal of ASC investment in 2024/25	(1,100)		(1,100)
Additional resource to support areas for improvement identified in the Adult Social Care Self-Assessment	1,821		1,821
Savings to be delivered through prevention and demand management		(2,282)	(2,282)
Continuing Health Care – health & social care costs are funded correctly		(500)	(500)
Targeted Reviews – Providing the right care, in the right place at best value		(1,200)	(1,200)
Brokerage - Commissioning care and support at best value		(500)	(500)
Direct Payments Audits (Reclaims) – Savings		(200)	(200)
Direct Payments – Savings		(150)	(150)
Supporting our residents to live independently through the use of Assistive Technology		(800)	(800)
Increased contract monitoring		(120)	(120)
Impact of the changes to employers National Insurance Contributions (NICs) on the cost of social care packages	1,400		1,400
<b>Total Adult Social Care</b>	<b>12,540</b>	<b>(5,752)</b>	<b>6,788</b>
<b>Children's Services:</b>			
Increased audit and continuous improvement work and management cover of Parklands, and realignment of Youth Service pay to MedPay	162		162
Additional investment in staffing required to get to Outstanding from Good	1,581		1,581
Increased legal costs	500		500
Cost of current service pressure	404		404
Demographic growth projections of a further 2% compared to 2024/25	892		892
Price uplifts reflecting inflationary increases	648		648
Improvements to the package of financial support for foster carers	326		326
Increased cost of Council Insurances	31		31
Increase in provision for bad debt required	126		126
Supporting Care Leavers into independent accommodation – Savings		(150)	(150)
Management and review of placements – Savings		(2,000)	(2,000)
Increase in house fostering placements – Savings		(300)	(300)
Impact of the changes to employers National Insurance Contributions (NICs) on the cost of social care packages	500		500
Impact of moving grants previously accounted for in Children's Services into general Council funding - no impact on net budget for service or Council	1,898		1,898
<b>Total Children's Services</b>	<b>7,068</b>	<b>(2,450)</b>	<b>4,618</b>
<b>Directorate Management Team:</b>			
Increased cost of Council Insurances	1		1
<b>Total Directorate Management Team</b>	<b>1</b>	<b>0</b>	<b>1</b>

Proposed Budget Assumptions	2025/26 Budget Pressures £000s	2025/26 Savings / Income £000s	2025/26 Budget allocation £000s
<b>Education:</b>			
Route planner software used for route rationalisation of direct provider routes – full year impact of saving in 2024/25		(274)	(274)
Saving projected arising from the introduction of Artificial Intelligence to support the compilation of Education, Health and Social Care Plans		(60)	(60)
Increased capacity for feasibility studies to ensure sufficient school places are delivered and costs related to vacant school sites	115		115
Cost of current service, provision for growth and inflationary uplifts on mainstream transport	61		61
Inflationary uplifts on SEND contracts	6		6
Additional investment in staffing required in SEN & Floating Support Teams	468		468
Cost of current service, provision for growth and inflationary uplifts on SEND transport, less impact of transport review	2,507	(784)	1,723
Increased cost of Council Insurances	6		6
Impact of moving grants previously accounted for in Education into general Council funding - no impact on net budget for service or Council	85		85
Updated DSG and other school grants allocations	17,540		17,540
Realignment of Medway Norse overhead charges- no impact on net budget for service or Council	51		51
<b>Total Education</b>	<b>20,839</b>	<b>(1,118)</b>	<b>19,721</b>
<b>Partnership Commissioning:</b>			
Investment in additional staffing to meet demand for service and enable better forward planning and innovation	120		120
Increased cost of Council Insurances	1		1
<b>Total Partnership Commissioning</b>	<b>121</b>	<b>0</b>	<b>121</b>
<b>Public Health:</b>			
Hypothecated expenditure in line with projected increase in Public Health Grant	190		190
Additional cost of delivery of all Public Health programmes in excess of projected level of Public Health Grant	1,131		1,131
<b>Total Public Health</b>	<b>1,321</b>	<b>0</b>	<b>1,321</b>
<b>Additional Government Support Grants:</b>			
Updated grant allocations	182		182
<b>Total Additional Government Support Grants</b>	<b>182</b>	<b>0</b>	<b>182</b>
<b>Children and Adults staff pay and pensions increases:</b>			
Allowance for Cost of Living award at 5% and National Living Wage increases	3,231		3,231
Increased Local Government Pension Scheme employers' contribution rate	905		905
Allowance for MedPay Review implementation	1,014		1,014
Impact of changes to Employers NICs	1,319		1,319
<b>Total Children and Adults staff pay and pensions increases</b>	<b>6,468</b>	<b>0</b>	<b>6,468</b>
<b>Total Children and Adults Directorate</b>	<b>48,540</b>	<b>(9,320)</b>	<b>39,220</b>
<b>Children and Adults Directorate 2025/26 Budget Requirement</b>			<b>363,511</b>

Proposed Budget Assumptions	2025/26 Budget Pressures £000s	2025/26 Savings / Income £000s	2025/26 Budget Allocation £000s
<b>Adjusted base budget</b>			<b>65,801</b>
<b>Culture and Community:</b>			
Utilities cost projected increase	304		304
Increased Business Rates liabilities	160		160
Additional investment in Development Management to deliver planning reforms and the Local Plan	201		201
Saving on operation of Visitor Information Centre		(44)	(44)
Additional resource to oversee Green Spaces strategy and delivery	100		100
Projected additional income – Leisure		(278)	(278)
STG Partner contribution increase required	146		146
Mitigated cost of current service pressure on temporary accommodation provision	3,209	(1,500)	1,709
Increased cost of Council Insurances	55		55
Projected additional income - Corn Exchange		(49)	(49)
Medway Norse contract uplift	616	(621)	(5)
Removal of festivals income budget reflecting reduced activity agreed in 2024/25 budget	40		40
Impact of moving grants previously accounted for in Housing into general Council funding - no impact on net budget for service or Council	3,681		3,681
Realignment of Medway Norse overhead charges between services - no impact on net budget for service or Council	130		130
<b>Total Culture and Community</b>	<b>8,642</b>	<b>(2,492)</b>	<b>6,150</b>
<b>Director's Office:</b>			
Utilities cost projected increase	10		10
Increased cost of Council Insurances	1		1
Increase in bad debt provision	94		94
<b>Total Director's Office</b>	<b>105</b>	<b>0</b>	<b>105</b>
<b>Front Line Services:</b>			
Inflationary uplifts on contracts including waste and highways	1,353		1,353
Utilities cost projected increase including streetlighting and operational buildings	448		448
Increased cost of Council Insurances	149		149
Increased Business Rates liabilities	4		4
Annual contract price increase for subsidised Yellow Bus routes	152		152
Projected additional income from increased Subsidised Yellow Bus fees		(50)	(50)
Cost of exercise to re-procure Highways Infrastructure Contract expiring in 2027	200		200
Council-wide parking review and projected improvement to the recovery rate of Penalty Charge Notices		(1,196)	(1,196)
Travel Safety and Traffic Management staffing costs	32		32
Integrated Transport – Transport for South East sub-national body membership subscription	30		30
Implementation of Lane Rental Scheme	21		21
Traffic Signal maintenance and contract costs	58		58
Traffic Signal temporary removal fees and charges income		(45)	(45)
Projected additional income in Traffic Management for street closures		(150)	(150)
Additional income from highways/footways closures and licencing		(165)	(165)
Safer Healthier Streets - additional streets, pilot school zones and improved recovery rate of PCNs		(200)	(200)
Income from charging residents opting for a second garden waste bin		(20)	(20)
Medway Norse contract uplift	922		922
Realignment of Medway Norse overhead charges between services - no impact on net budget for service or Council	389		389
<b>Total Front Line Services</b>	<b>3,758</b>	<b>(1,826)</b>	<b>1,932</b>

Proposed Budget Assumptions	2025/26 Budget Pressures £000s	2025/26 Savings / Income £000s	2025/26 Budget Allocation £000s
<b>Regeneration:</b>			
Inflationary uplifts on contracts	136		136
Utilities cost projected increase	346		346
Increased Business Rates liabilities	423		423
Increased cost of Council Insurances	25		25
Additional staffing resource in Facilities Management to ensure legal/safety compliance and effective contract management	63		63
Cost to fully fund River Project Manager post as Section 106/Developer Contributions insufficient to cover cost	32		32
Staffing costs no longer chargeable to capital schemes	250		250
Investment in additional staffing to deliver Public Rights of Way Management statutory functions	100		100
Projected additional income resulting from rent review of Bobbies property portfolio		(121)	(121)
Estimated cost of 3 years Innovation Hub (Pentagon) service charge not recoverable Innovation	35		35
Removal of unachievable Town Centre Management income target	16		16
Removal of unachievable Markets income target	16		16
Medway Adult Education – removal of unachievable income target following end of Multiply funding in March 2025	180		180
Medway Adult Education – projected increases income based on continued growth of 10%		(15)	(15)
Reduced level of contribution to Building Repairs and Maintenance Fund during review of property asset portfolio		(375)	(375)
Removal of savings target to Medway 2.0 programme	150		150
Additional staffing resource to support Corporate Landlord Project Management Office and support Facilities Management specification of works	90		90
Medway Norse contract uplift	833	(833)	0
Realignment of Medway Norse overhead charges between services - no impact on net budget for service or Council	(570)		(570)
Additional investment in permanent staffing for Regeneration Delivery	214		214
Additional investment in permanent staffing for Economic Development	323		323
Additional investment to deliver River Strategy	60		60
Additional investment to deliver Inward Investment and Growth Strategy	150		150
Additional investment to produce Medway 2041 Delivery Plan	60		60
Use of funding expected following the closure of the Local Enterprise Partnership	(270)		(270)
Additional investment in resources to deliver the new asset management strategy and facilitate the disposal of properties declared surplus (funded through Flexible Use of Capital Receipts flexibility)	400	(400)	0
<b>Total Regeneration</b>	<b>3,060</b>	<b>(1,744)</b>	<b>1,316</b>
<b>Regeneration, Culture and Environment staff pay and pensions increases:</b>			
Allowance for Cost of Living award at 5% and National Living Wage increases	1,515		1,515
Increased Local Government Pension Scheme employers' contribution rate	424		424
Allowance for MedPay Review implementation	638		638
Impact of changes to Employers NICs	618		618
<b>Total Regeneration, Culture and Environment Directorate staff pay and pensions increases</b>	<b>3,195</b>	<b>0</b>	<b>3,195</b>
<b>Total Regeneration, Culture and Environment Directorate</b>	<b>18,760</b>	<b>(6,062)</b>	<b>12,698</b>
<b>Regeneration, Culture and Environment Directorate 2025/26 Budget Requirement</b>			<b>78,500</b>

Proposed Budget Assumptions	2025/26 Budget Pressures £000s	2025/26 Savings / Income £000s	2025/26 Budget allocation £000s
<b>Adjusted base budget</b>			<b>25,635</b>
<b>Communications:</b>			
Additional permanent resource to meet growing service demand for marketing support to help services meet objectives and income targets	424		424
Increased cost of Council Insurances	1		1
<b>Total Communications</b>	<b>425</b>	<b>0</b>	<b>425</b>
<b>Directorate Management Team:</b>			
Increased cost of Council Insurances	1		1
<b>Total Directorate Management Team</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Finance and Business Improvement:</b>			
Contractual inflationary uplifts on Centralised and FBI software packages	115		115
Increased contribution to End User devices renewals fund	100		100
Projected reduction in income from HR/payroll services traded with schools offset by reduction in resourcing	32	(31)	1
Projected increase required to corporate learning and development budget to fund the delivery of all statutory corporate training required	408		408
Increased cost of Council Insurances	19		19
Additional resource to support devolution and local government reorganisation	450		450
<b>Total Finance and Business Improvement</b>	<b>1,124</b>	<b>(31)</b>	<b>1,093</b>
<b>Legal and Governance:</b>			
Land charges income pressure as service transfers to His Majesty's Land Registry	70		70
Impact of reduced hourly rate charged by Legal Services to capital schemes following external audit	50		50
Contractual inflationary uplifts	5		5
Members Allowances increase in line with staff pay award projected at 5%	50		50
Increased cost of Council Insurances	6		6
<b>Total Legal and Governance</b>	<b>181</b>	<b>0</b>	<b>181</b>
<b>Business Support Department staff pay and pensions increases:</b>			
Allowance for Cost of Living award at 5% and National Living Wage increases	1,134		1,134
Increased Local Government Pension Scheme employers' contribution rate	318		318
Allowance for MedPay Review implementation	260		260
Impact of changes to Employers NICs	463		463
<b>Total Business Support Department staff pay and pensions increases</b>	<b>2,175</b>	<b>0</b>	<b>2,175</b>
<b>Total Business Support Department</b>	<b>3,906</b>	<b>(31)</b>	<b>3,875</b>
<b>Business Support Department 2025/26 Budget Requirement</b>			<b>29,510</b>

This page is intentionally left blank

<b>Proposed Budget Assumptions</b>	<b>2025/26 Budget Pressures £000s</b>	<b>2025/26 Savings / Income £000s</b>	<b>2025/26 Budget allocation £000s</b>
<b>Adjusted base budget</b>			<b>22,560</b>
<b>Corporate Management:</b>			
Projected inflationary uplifts to Levies	104		104
Treasury expenses - correcting historic pressure on bank charges	152		152
Audit fee increase projected based on approved PSAA uplifts	163		163
Local Government Association membership subscription inflationary increase	4		4
Co-Operative Councils Innovation Network membership subscription	8		8
Medway 2.0 transformation roadmap reflecting removal of distinct savings target	2,150		2,150
Impact of moving grants previously accounted for in Corporate Management into general Council funding - no impact on net budget for service or Council	13		13
<b>Total Corporate Management</b>	<b>2,594</b>	<b>0</b>	<b>2,594</b>
<b>Interest and Financing:</b>			
Impact of the updated borrowing projections and MRP costs		(1,104)	(1,104)
<b>Total Interest and Financing</b>	<b>0</b>	<b>(1,104)</b>	<b>(1,104)</b>
<b>Corporate Management &amp; Interest and Financing 2025/26 Budget Requirement</b>			<b>24,050</b>

This page is intentionally left blank



# MEDWAY COUNCIL

## Fees and Charges 2025/26

### Contents

<b>Directorate</b>	<b>Page</b>	<b>Service</b>
Regeneration, Culture and Environment	2-9	Front Lines Services
Regeneration, Culture and Environment	10-11	Parking (Pay & Display)
Regeneration, Culture and Environment	12-13	Animal Licensing
Regeneration, Culture and Environment	14	Integrated Transport
Regeneration, Culture and Environment	15-17	Greenspaces
Regeneration, Culture and Environment	18-20	Planning
Regeneration, Culture and Environment	21-22	Economic Development
Regeneration, Culture and Environment	23-26	Sports and Leisure
Regeneration, Culture and Environment	27-28	Heritage
Regeneration, Culture and Environment	29	Archives
Regeneration, Culture and Environment	30-31	Theatres
Regeneration, Culture and Environment	32-33	Corn Exchange
Regeneration, Culture and Environment	34-35	Housing
Regeneration, Culture and Environment	36	Libraries
Regeneration, Culture and Environment	37-42	Bereavement
Regeneration, Culture and Environment	43	Registration
Regeneration, Culture and Environment	44	Adult Learning
Regeneration, Culture and Environment	45-48	Property & Capital Projects
Business Support Department	49-54	Customer and Business Support: Community Interpreters and Blue Badges
Business Support Department	55	Democratic and Electoral Services
Business Support Department	56	Street Naming & Numbering
Business Support Department	57-61	Corporate Services
Children and Adults	62-63	Childrens & Adults Services

**REGENERATION, CULTURE AND ENVIRONMENT  
Front Line Services**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Trading Standards</b>			
<b>Weights &amp; Measures - General</b>			
Hourly rate of Charge - (minimum charge 1 hour)	125.50	135.50	7.97%
Certificate of Errors	125.50	135.50	7.97%
Supply of replacement certificate	125.50	135.50	7.97%
Certificate of Errors	39.40	42.60	8.12%
Supply of replacement certificate	39.40	42.60	8.12%
<b>Weights &amp; Measures - Weights</b>			
Weights exceeding 5kg, 10lb or not exceeding 500mg, 2CM	31.50	34.00	7.94%
Other weights	31.50	34.00	7.94%
<b>Weights &amp; Measures - Linear Measures</b>			
Linear measures not exceeding 3m or 10ft each scale	37.70	40.70	7.96%
<b>Weights &amp; Measures - Capacity Measures</b>			
Capacity measures without diversions not exceeding 1 litre or 1 quart	31.50	34.00	7.94%
Cubic ballast measures (other than brim measures)	313.90	339.00	8.00%
Brim measures (unsubdivided) up to 1 metre	157.00	169.60	8.03%
Liquid capacity measures for making up and checking average quantity packages	62.90	67.90	7.95%
<b>Weights &amp; Measures - Weighing Instruments</b>			
Not exceeding 30kg - first item	62.90	67.90	7.95%
Not exceeding 30kg - Second and subsequent items	62.90	67.90	7.95%
Exceeding 30kg but not exceeding 1 tonne (1 ton)	62.90	67.90	7.95%
Exceeding 1 tonne but not 10 tonnes (1 ton - 10 tons)	125.50	135.50	7.97%
(1) Time on site of 4 hours or less (half day charge)	439.40	474.60	8.01%
(2) Time on site exceeding 4 hours (full day charge)	878.50	948.80	8.00%
<b>Weights &amp; Measures - Intoxicating Liquor Measuring Instruments</b>			
Not exceeding 5 fl. oz.	62.90	67.90	7.95%
Other	62.90	67.90	7.95%
<b>Weights &amp; Measures - Liquid Fuel Measuring Instruments</b>			
LFLO dispenser per meter/measuring container submitted	94.20	101.70	7.96%
Testing of peripheral electronic equipment on a later occasion than stamping of instrument - per site	94.10	101.60	7.97%
Charge for each credit card acceptor unit tested, irrespective of the number	94.10	101.60	7.97%
<b>Weights &amp; Measures - Road Tankers</b>			
Wet hose type with two testing liquids	376.60	406.70	7.99%
Jammed ticket printer (no replacement parts)	250.90	271.00	8.01%
Replacement of parts without effect on calibration	250.90	271.00	8.01%
(1) First or single dipstick	62.90	67.90	7.95%
(2) Each additional dipstick submitted at the same time	37.70	40.70	7.96%
<b>Weights &amp; Measures - Other</b>			
Any other metrological testing, goods or equipment (per hour)	121.90	131.70	8.04%
<b>Petroleum</b>			
Petroleum Installation Record Search (per hour)	120.70	130.40	8.04%
Licence & Renewal			
<b>Trader approval scheme</b>			
Fair Trader Scheme "Large org. member" (Above VAT registered threshold) Member Before 31/3/19	304.60	329.00	8.01%
Fair Trader Scheme "Small org. member" (Below VAT registered threshold) Member Before 31/3/19	219.90	237.50	8.00%
Fair Trader Scheme initial application fee	146.90	158.70	8.03%
Fair Trader Scheme - extra categories on website per category	64.60	69.80	8.05%
Fair Trader Scheme - enhanced listing (with company logo hyperlink)	77.30	83.50	8.02%
Fair Trader Scheme - enhanced listing - Annual Continuation Fee	15.00	16.20	8.00%
Fair Trader Scheme "Large org. member" (Above VAT registered threshold) NEW Member Rate from 1 April 2019	435.90	470.80	8.01%
<b>Fair Trader Scheme "Small org. member" (Below VAT registered threshold) NEW Member Rate from 1 April 2019</b>	<b>363.10</b>	<b>392.10</b>	<b>7.99%</b>

## Front Line Services

### Gillingham Pier

#### Rent of berth:

##### Western Side of slipway

	Fee 2024/25 £	Fee 2025/26 £	Increase %
under 30 ft. - per month	78.30	86.10	9.96%
under 30 ft. - per annum	781.20	859.30	10.00%
30ft to under 40ft - per month	99.50	109.50	10.05%
30ft to under 40ft - per annum	993.50	1,092.90	10.01%
40 ft. and over - per month	144.20	158.60	9.99%
40 ft. and over - per annum	1,451.40	1,596.50	10.00%

##### Pontoon

under 20 ft. - per month	78.30	86.10	9.96%
under 20 ft. - per annum	781.20	859.30	10.00%
20ft to under 30ft - per month	99.60	109.60	10.04%
20ft to under 30ft - per annum	993.50	1,092.90	10.01%
30ft to under 40ft - per month	144.20	158.60	9.99%
30ft to under 40ft - per annum	1,451.40	1,596.50	10.00%

#### Mooring Fees

##### Commercial and Casual Mooring

Under 20ft - per day	13.50	14.90	10.37%
20ft to under 30ft - per day	14.20	15.60	9.86%
30ft to under 40ft - per day	20.00	22.00	10.00%
40ft to under 50ft - per day	20.90	23.00	10.05%
50ft to under 60ft - per day	27.50	30.30	10.18%
60ft to under 70ft - per day	39.60	43.60	10.10%
70ft to under 80ft - per day	52.60	57.90	10.08%
80ft to under 90ft - per day	67.30	74.00	9.96%
90ft to under 100ft - per day	82.90	91.20	10.01%
Per additional foot over 100ft - per day	1.60	1.80	12.50%

Commercial vessels of 20 tons Grt and over (approx. 50ft) per tonne per day 0.50 0.55 10.00%  
 Note - for long term stays 60% discount to be allowed for the second period of seven days and 80% for any subsequent periods of seven days.

Season Tickets per boat 149.00 163.90 10.00%

#### Slipways

##### Painting, repairs etc. daily rate

Under 30ft	24.50	27.00	10.20%
30ft - 40ft	34.70	38.20	10.09%
40ft - 45ft	52.50	57.80	10.10%

##### Launching ( launch and haul out)

under 30ft	20.30	22.30	9.85%
30ft to under 40ft	22.70	25.00	10.13%
40ft to under 45 ft.	57.30	63.00	9.95%

## Waste Services

#### Bulky Collection

Standard collection - Metal	26.10	28.20	8.05%
Standard collection - Non Metal	26.10	28.20	8.05%
Collection within two working days	47.60	51.40	7.98%
Recovery of lost item from recycling bring bank	37.10	40.10	8.09%

#### Graffiti Removal

Hourly charge for removal of graffiti from private land 49.90 53.90 8.02%

#### Household Waste Recycling Centre's (HWRC's)

Car tyre disposal	4.60	5.10	10.87%
Ancillary Charge at HWRC	12.50	13.75	10.00%

#### Food Waste Caddy Liners

1 roll of 26 caddy liners 2.30 2.50 8.70%

## Front Line Services

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%

### Public Conveniences

Access Key to Disabled Persons' Convenience	6.50	7.00	7.69%
---------------------------------------------	------	------	-------

### Highway Group

#### Vehicle crossings

New / extended crossings (using Term Contractor)	395.00	430.00	8.86%
New / extended crossings (using Private Contractor)	285.00	310.00	8.77%
Charge for TMA notices - Per Notice	10.00	11.00	10.00%
Charge for service plans - Per Site	70.00	76.00	8.57%
Checking legality of crossings	250.00	265.00	6.00%
Confirming permission was given (conveyancing queries)	100.00	115.00	15.00%
Vehicle Crossing inspection Pre Application (A check to see if consent would be given prior to formal application - Balance due on receipt of formal application)	150.00	160.00	6.67%

#### Highways Licensing Fees

Licence to place articles on the highway (to display goods - commercial premises Annual Fee)	200.00	250.00	25.00%
A Boards - placement on highway (Fee per Board)	0.00	100.00	New Charge
Section 177 Oversailing Licence - Application Fee (A fee to gather information and pass to legal where permanent structures overhang the highway)	650.00	690.00	6.15%
Section 142 Licence to permit planting in highways greenspaces (to allow residents and community groups to plant and maintain highway verges and amenity grass)	150.00	160.00	6.67%
Application to install a memorial bench on land designated as a highway (S14 Public Health Act 1925)	200.00	215.00	7.50%
Banner Application Fee (Per Application - Maximum of 2 locations)	-	80.00	New Charge

#### Highway lighting

Checking lighting designs	950.00	1,500.00	57.89%
Additional charge for every 50m length of Highway in design	75.00	100.00	33.33%
Application to alter/move Highway lighting equipment (street light, sign etc.).	200.00	225.00	12.50%
Application to fit shielding to a street light	40.00	45.00	12.50%
Hourly rate to administer and monitor third party works	65.00	70.00	7.69%

#### Highways - Highway Adoption via S38/S278 Agreements

Technical/Supervision Fee Charges	10%	10%	
Traffic Management fixed Fee Charge.	2,484.90	2,683.70	8.00%
Structures Fixed Fee Charge	1,863.70	2,012.80	8.00%
Medway Norse (Landscaping) Fixed Fee Charge	1,863.70	2,012.80	8.00%
Traffic Signals Fixed Fee Charge	1,863.70	2,012.80	8.00%
Solicitor Enquiry re Highway Adoption Charge	57.50	62.10	8.00%
Highway Drainage Fixed Fee Charge	1,863.70	2,012.80	8.00%

#### Highway Search Charges

Standard Search	40.00	44.00	10.00%
Additional charge per question	10.00	11.00	10.00%
Additional charge for requested A3 size plan	20.00	21.50	7.50%

#### Requests to Stop Up the Highway

Administrating and processing a request to stop up highway rights	750.00	800.00	6.67%
-------------------------------------------------------------------	--------	--------	-------

#### Highways Pre Application Advice for Developers

Small Residential Developments (less than 10 units)	215.20	232.40	7.99%
- Preliminary Advice	263.80	284.90	8.00%
- Full Advice			
Medium Residential Developments (between 10 and 50 units)			
- Preliminary Advice	311.20	336.10	8.00%
- Full Advice	358.70	387.40	8.00%

## Front Line Services

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
Large Residential Developments (between 51 & 100 units)			
- Preliminary Advice	406.20	438.70	8.00%
- Full Advice	454.70	491.10	8.01%
Strategic Residential Developments (over 101 units)			
- Preliminary Advice	502.20	542.40	8.00%
- Full Advice	549.70	593.70	8.00%
<b>Dropped Kerb</b>			
Admin Fee for amendments to TRO	1,536.10	1,689.71	10.00%

## Community Safety & Enforcement

### Environmental Health

per hour officer cost (minimum 1 hour charge)	62.10	67.10	8.05%
Contaminated Land Searches min cost (up to 3 hours)	174.00	187.90	7.99%
Contaminated Land Searches per hour thereafter	62.10	67.10	8.05%

### Private Water Supplies

Analysis under regulation 10	31.10	33.60	8.04%
All other charges (per hour) - see website for national capped charges	62.10	67.10	8.05%

### Unfit Food

Examination of Food and the issue of Certificates for voluntary surrender	243.50	263.00	8.01%
Officer time per hour over and above the first two hours	62.00	67.00	8.06%
Disposal of unfit food - transportation and tipping charges	At Cost	At Cost	N/A

### Food Hygiene

FHRS re-score visit request	202.90	219.10	7.98%
Level 2 Award in Food Safety in Catering (pp subject to min 10 people per course)	67.80	73.20	7.96%
Level 3 Award in Supervising Food Safety in Catering (pp n.b. min 4 people per course)	347.80	375.60	7.99%
Issue of export certificate (per hour officer time, min 1 hour)	62.00	67.00	8.06%

### Health and Safety

Level 2 award in health and safety in the workplace	68.70	74.20	8.01%
Asbestos Training - Half Day (pp - minimum 10 people per course)	93.10	100.50	7.95%
General Safety Certificate as defined by section 1 of Safety of Sports Ground Act 1975. (rate/hour of work undertaken).	62.10	67.10	8.05%

### Port Health

Ship Water Sampling Requests minimum up to 2 hours	62.00	67.00	8.06%
Rate per hour thereafter	62.00	67.00	8.06%
PHE water sample fees (where charged)			
Ship Water Sampling Requests minimum up to 2 hours (Weekends and BH)	92.70	100.10	7.98%
Rate per hour for weekends and bank holidays thereafter	92.70	100.10	7.98%

### Licensing

Skin Piercing (Registration)	220.30	237.90	7.99%
Skin Piercing (minor variation)	104.30	112.60	7.96%
Amendment/Replacement of a licence or certificate	63.70	68.80	8.01%
Pleasure boat licences	174.00	187.90	7.99%

### Safer Communities

Minimum fees for collection and return of stray dogs directly to owner (including £25 statutory charge) prior to transporting dogs to the contracted kennels.	71.80	78.00	8.64%
Additional part/daily fee the kennelling of stray dogs - additional to minimum fee; per day rate	16.00	18.20	13.75%
Additional fee if dog is collected out of hours	17.40	19.00	9.20%
Fees for the sale of unclaimed stray dogs	179.70	Remove	N/A
Delivery of stray dog to the owner from the kennel (Kennels are not open to the public)	29.50	32.00	8.47%
Dog owners' suggested contribution towards expenses incurred in rehoming their dog. Larger amounts are acceptable at the owners' discretion.	63.70	68.80	8.01%

## Front Line Services

	Fee 2024/25 £	Fee 2025/26 £	Increase %
Fixed penalty charge for depositing waste. Discounted to £500 if paid within 21 days	750.00	750.00	0.00%
Fixed penalty charge for failure to produce waste documents – no reduction (fee to be paid in 28 days)	300.00	300.00	0.00%
Fixed penalty charge for failure to comply with duty of care (household). No reduction full payment to be paid in 28 days.	300.00	300.00	0.00%
Fixed penalty charge for failure to comply with waste receptacles notice. Discounted to £60 if paid within 21 days.	80.00	80.00	0.00%
Fixed penalty charge for failure to comply with waste receptacles notice. Discounted to £75 if paid within 21 days.	110.00	110.00	0.00%
Fixed penalty charge for failure to produce authority to transport waste – no reduction full payment to be paid in 28 days.	300.00	300.00	0.00%
Fixed penalty charge for abandonment of a vehicle. Discounted to £150 if paid within 21 days.	200.00	200.00	0.00%
Fixed penalty charge for depositing litter. Discounted to £90 if paid within 10 days	150.00	150.00	0.00%
Fixed penalty for fly posting. Discounted to £90 if paid within 10 days	150.00	150.00	0.00%
Fixed penalty for the unauthorised distribution of free printed matter.	150.00	150.00	0.00%
Fixed penalty for graffiti. Discounted to £90 if paid within 10 days	150.00	150.00	0.00%

## Anti Social Behaviour, Crime and Policing Act 2014

Failure to adhere to a Community Protection Notice or Public Spaces Protection Order. The penalty charge notice is reduced to £70 if paid within 10 days	100.00	100.00	0.00%
Country Park out of hours vehicle release fee	72.50	78.30	8.00%
Fees for the removal of unauthorised posters. N.B. Price will increase significantly if traffic management is necessary.	46.40	50.10	7.97%
Dog waste bags for pack of 50	1.90	2.00	5.26%

## Travel Safety

### Accident Data Searches:

1 junction - 36 months	72.30	78.10	8.02%
1 junction - 60 months	78.50	84.80	8.03%
2 junctions - 36 months	104.20	112.50	7.97%
2 junctions - 60 months	115.20	124.40	7.99%
3 junctions - 36 months	138.20	149.30	8.03%
3 junctions - 60 months	149.00	160.90	7.99%
4 junctions - 36 months	169.00	182.50	7.99%
4 junctions - 60 months	184.20	198.90	7.98%
5 junctions - 36 months	199.60	215.60	8.02%
5 junctions - 60 months	222.70	240.50	7.99%
6 junctions - 36 months	233.50	252.20	8.01%
6 junctions - 60 months	258.20	278.90	8.02%
7 junctions - 36 months	268.90	290.40	8.00%
7 junctions - 60 months	291.80	315.10	7.98%
8 junctions - 36 months	299.40	323.40	8.02%
8 junctions - 60 months	330.20	356.60	8.00%
9 junctions - 36 months	331.50	358.00	7.99%
9 junctions - 60 months	365.70	395.00	8.01%
10 junctions - 36 months	365.70	395.00	8.01%
10 junctions - 60 months	400.90	433.00	8.01%
11 junctions - 36 months	394.90	426.50	8.00%
11 junctions - 60 months	445.20	480.80	8.00%
12 junctions - 36 months	430.20	464.60	8.00%
12 junctions - 60 months	470.00	507.60	8.00%
13 junctions - 36 months	464.10	501.20	7.99%
13 junctions - 60 months	507.00	547.60	8.01%
14 junctions - 36 months	496.30	536.00	8.00%
14 junctions - 60 months	545.40	589.00	7.99%
15 junctions - 36 months	527.10	569.30	8.01%
15 junctions - 60 months	580.60	627.00	7.99%

## Front Line Services

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
16 junctions - 36 months	563.80	608.90	8.00%
16 junctions - 60 months	614.50	663.70	8.01%
17 junctions - 36 months	591.40	638.70	8.00%
17 junctions - 60 months	648.30	700.20	8.01%
18 junctions - 36 months	622.10	671.90	8.01%
18 junctions - 60 months	686.80	741.70	7.99%
19 junctions - 36 months	657.70	710.30	8.00%
19 junctions - 60 months	725.10	783.10	8.00%
20 junctions - 36 months	694.20	749.70	7.99%
20 junctions - 60 months	761.90	822.90	8.01%
21 junctions - 36 months	723.60	781.50	8.00%
21 junctions - 60 months	800.20	864.20	8.00%
22 junctions - 36 months	752.70	812.90	8.00%
22 junctions - 60 months	838.80	905.90	8.00%
23 junctions - 36 months	790.90	854.20	8.00%
23 junctions - 60 months	868.10	937.50	7.99%
24 junctions - 36 months	821.80	887.50	7.99%
24 junctions - 60 months	906.50	979.00	8.00%
25 junctions - 36 months	860.50	929.30	8.00%
25 junctions - 60 months	944.80	1,020.40	8.00%
26 junctions + will be priced based on the application received			
Stage 1 Safety Audit - Simple Priority Junction	767.90	829.30	8.00%
Stage 1 Safety Audit - Other Junction or arrangements	895.80	967.50	8.00%
Stage 1 Safety Audit - Complex junctions or Estate layouts	Price on application	Price on application	N/A
Stage 2, 3 and monitoring stage (Combined fee)	4,366.90	4,716.30	8.00%
Review of External Safety Audit and Proposal	497.90	537.70	7.99%
Road Safety Assessment (Vehicle crossing)	119.10	128.60	7.98%

## Traffic Management

Disabled Parking Bays	48.70	Remove	N/A
<b>Scaffold/ Hoarding Licence</b>			
Processing and first inspection	150.00	165.00	10.00%
Subsequent inspections	80.00	86.00	7.50%
Keep Clear markings	46.10	50.00	8.46%
Removal of unauthorised signs (per sign)	116.40	125.00	7.39%
<b>Miscellaneous</b>			
Skip licence (first 14 days)	65.00	70.00	7.69%
Consent to place or store materials on the highway (This may include building materials, spoil, storage containers, contractors plant, debris from trees/vegetation, GPR or topographical surveys and traffic management (not including traffic lights or stop and go boards) - First 14 days	95.00	110.00	15.79%
Charge for Additional 2 week period	-	80.00	New Charge
Crane over sailing licence	225.00	250.00	11.11%
Temporary Traffic sign permit / site approval:			
Weekday core time (8am - 6pm)	176.50	190.00	7.65%
Weekdays outside Core time	261.20	280.00	7.20%
Weekends	345.70	370.00	7.03%

## Front Line Services

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
Temporary Event or Development signing approval	150.10	162.10	7.99%
Table and chairs permit Chatham High St		Remove	N/A
A boards Chatham High St (nil charge)		Remove	N/A
Abnormal load support	POA	POA	N/A
Temporary Traffic Signal Approval	POA	POA	N/A
Temporary 15 minute closure approval	83.20	89.00	6.97%
Signal Bagging	POA	POA	N/A
Temporary Traffic management layout approval	POA	POA	N/A
Traffic Regulation Order (Permanent)	4,220.00	4,500.00	6.64%
<b>Traffic Counts (survey results)</b>			
ATC Up to 2 years old	177.00	191.20	8.02%
ATC Older than 2 years	88.60	95.70	8.01%
Manual counts	POA	POA	N/A
Licence for private Service in the Highway (Up to 200m)	700.00	750.00	7.14%
Licence for private Service in the Highway (every 200m after)	200.00	215.00	7.50%
<b>Temporary road closures</b>			
Emergency Closures 14(2)	1,244.15	1,350.00	8.51%
Planned closures 14(1) - Up to 21 days	1,605.24	1,750.00	9.02%
Planned closures 14(1) - More than 21 days	2,000.00	2,150.00	7.50%
Town and Police Closure orders	95.00	105.00	10.53%

## Parking (Excluding Pay and Display)

### Permit Type

Resident	33.00	35.00	6.06%
Resident Support	33.00	35.00	6.06%
Daily visitor vouchers each	2.20	2.30	4.55%
Season Ticket Medway Residents	640.00	710.00	10.94%
Season Ticket Medway Residents Quarterly	190.00	210.00	10.53%
Season Ticket Non Medway Resident	730.00	810.00	10.96%
Season Ticket Non Medway Resident Quarterly	220.00	250.00	13.64%
Shoppers Season Ticket	720.00	800.00	11.11%
Shoppers Season Ticket Quarterly	210.00	250.00	19.05%
Single Car Park	500.00	560.00	12.00%
Cared for Permit (Individual)	30.00	32.00	6.67%
Business	167.00	184.00	10.18%
Special Business	187.00	206.00	10.16%
Late Night	50.00	55.00	10.00%
Worship Permit	50.00	55.00	10.00%
Jezreels	120.00	140.00	16.67%
Dispensations per day	10.00	20.00	100.00%
Suspended Bays per bay per day	40.00	50.00	25.00%
Rochester Multi Storey Car Park Season Ticket	860.00	950.00	10.47%
Rochester Multi Storey Car Park Season Ticket Quarterly	260.00	290.00	11.54%
Traders Permit	167.00	184.00	10.18%
Traders Permit Fair trade member	151.00	159.00	5.30%
Business permit for schools	43.00	48.00	11.63%
Carers permit	50.00	53.00	6.00%
Essential User Permit	50.00	60.00	20.00%
Special Permit	170.00	190.00	11.76%
Admin Charge for permit Amendments	20.00	25.00	25.00%



## Front Line Services

Fee 2024/25	Fee 2025/26	Increase
£	£	%

### Traffic Management Act 2004 - Notification of Penalty Charge Notice Rates

Full charge PCN Serious Offences	70.00	70.00	0.00%
Full charge PCN Less Serious Offences	50.00	50.00	0.00%
Reduced rate (if paid within 14 days) Serious Offences	35.00	35.00	0.00%
Reduced rate (if paid within 14 days) Less Serious Offences	25.00	25.00	0.00%

### Transport Act 2000 - Notification of Penalty Charge Notice Rates

Bus Lane Enforcement - paid within 14 days	30.00	30.00	0.00%
Bus Lane Enforcement - paid after 14 days	60.00	60.00	0.00%

## Medway Council Pay and Display Charges from 1st April 2025

### Off Street Parking

Dependent on the time permitted for a vehicle to stay within the car park, a variation of the below will be

Time Period in Hours	24/25 Tariff (pence)	25/26 Tariff (pence)
0-0.5	130	190
0.5-1	180	240
1-2	230	290
2-4	330	390
5	380	440
4-6	430	490
6+	600	660
48	1080	1140

### Short Stay Car Parks in Rochester (Corporation Street, Blue Boar Lane) following the implementation of ANPR Technology

Time Period in Hours	24/25 Tariff (pence)	25/26 Tariff (pence)
5 - 18 Hours	1320	1380

### Rochester Riverside MSCP

Time Period in Hours	24/25 Tariff (pence)	25/26 Tariff (pence)
0-1	180	240
1-2	230	290
2-3	280	340
3-5	330	390
5-18	710	770

### **On Street Parking**

Dependent on the time permitted for a vehicle to stay within each parking location, a variation of the below will be charged:

<b>Time Period in Hours</b>	<b>24/25 Tariff (pence)</b>
0-0.5	130
0.5-1	180
1-2	230
2-4	330
4-6	430
6+	600
48	1080

<b>25/26 Tariff (pence)</b>
190
240
290
390
490
660
1140

### **Multi Storey Car Park (Brook & Pentagon)**

<b>Time Period in Hours</b>	<b>24/25 Tariff (pence)</b>
0-1	180
1-2	230
2-3	280
3-4	330
4-5	380
5-6	430
6+	600

<b>25/26 Tariff (pence)</b>
240
290
340
390
440
490
660

## Frontline Services Licensing

2024/25 Fees				2025/26 Fees					Increase %			
Nature of Licensable activity	Size of licensable activity	Fees Part A	Fees Part B	Nature of Licensable activity	Size of licensable activity	Fees Part A	Fees Part B			Increase %		
			1 & 2 star establishment. 1 year licence.				1 & 2 star establishment. 1 year licence.	3 & 4 star establishment. 2 year licence.	5 star establishment. 3 year licence.			
Boarding in kennels for Dogs	1-15 pens/kennels	£240 plus vet fees	£240	Animal Boarding - Kennels & Catteries	1-15 pens/kennels	£260 plus vet fees	£260	£400	£575	8.33%	8.11%	8.49%
Boarding for Cats	16-30 pens/kennels	£320 plus vet fees			16-30 pens/kennels	£345 plus vet fees						
	31+ pens/kennels	£370 plus vet fees			31+ pens/kennels	£400 plus vet fees						
Selling of Animal as Pets		£240 plus vet fees	£240	Selling of Animal as Pets		£260 plus vet fees	£260	£400	£575	8.33%	8.11%	8.49%
Home Boarding of Dogs and Day Care for Dogs	1-5 Dogs	£240 plus vet fees		Home Boarding of Dogs and Day Care for Dogs	1-5 Dogs	£260 plus vet fees						
	6+ Dogs	£320 plus vet fees			6+ Dogs	£345 plus vet fees						
Arranging Home Boarding for Dogs with Hosts (Arranged not providing Home Boarding themselves)	Franchise Fee	£240 plus Vet Fees	£240	Arranging Home Boarding for Dogs with Hosts (Arranged not providing Home Boarding themselves)	Franchise Fee	£260 plus vet fees	£260	£400	£575	8.33%	8.11%	8.49%
	Hosts	£85 per additional host plus vets fees	N/A		Hosts	£92 per additional host plus vets fees	N/A	N/A	N/A	N/A	N/A	N/A
Breeding of Dogs	1-10 adult dogs resident	£240 plus vet fees	£240	Breeding of Dogs	1-10 adult dogs resident	£260 plus vet fees	£260	£400	£575	8.33%	8.11%	8.49%
	11-20 adult dogs resident	£320 plus vet fees			11-20 adult dogs resident	£345 plus vet fees						
	21+ adult dogs resident	£400 plus vet fees			21+ adult dogs resident	£435 plus vet fees						
Hiring of Horses	1-30 Horses on the premises	£320 plus vet fees	£240	Hiring of Horses	1-30 Horses on the premises	£345 plus vet fees	£260	£400	£575	8.33%	8.11%	8.49%
	31+ horses on the premises	£400 plus vet fees			31+ horses on the premises	£435 plus vet fees						
Keeping or training animals for exhibition	N/A	£240 plus vet fees	N/A	Keeping or training animals for exhibition	N/A	£260 plus vet fees	N/A	N/A	£260	N/A	N/A	8.33%
Part A covers the application and authorisation process. Part B is the cost for administering and enforcing the framework. Both fees must be paid in full (along with any veterinary fees) prior to the licence being issued.				Part A covers the application and authorisation process. Part B is the cost for administering and enforcing the framework. Both fees must be paid in full (along with any veterinary fees) prior to the licence being issued.								

Nature of Licensable activity	Size of licensable activity	Fees Part A	Fees Part B	Nature of Licensable activity	Size of licensable activity	Fees Part A	Fees Part B	Increase %		
<b>Other Charges</b>				<b>Other Charges</b>						
<b>Requests for variations</b>	Administration fee	£42	Vet fees will be charged separately if applicable.	<b>Requests for variations</b>	Administration fee	£45	Vet fees will be charged separately if applicable.	7.14%	N/A	N/A
	Pre-application/Site inspection (if required)	£84			Pre-application/Site inspection (if required)	£90		7.14%	N/A	N/A
<b>Request for re-inspection</b>		£120		<b>Request for re-inspection</b>		£130		8.33%	N/A	N/A
<b>Pre Application Advice</b>		£115		<b>Pre Application Advice</b>		£125	If pre application advice leads to a licence application. The Part A fee detailed above will be reduced by £30	8.70%	N/A	N/A
<b>Zoo fees</b>		£875	Vet fees will be charged separately	<b>Zoo fees</b>		£945	Vet fees will be charged separately	8.00%	N/A	N/A
<b>Dangerous Wild animals</b>		£350		<b>Dangerous Wild animals</b>		£380		8.57%	N/A	N/A

## REGENERATION, CULTURE AND ENVIRONMENT

### FRONT LINE SERVICES

Fee 2024/25 Fee 2025/26 Increase

£ £ %

#### INTEGRATED TRANSPORT

##### **Subsidised Bus Services**

Bus Contract Deductions for Administration (per hour)	174.40	185.00	6.08%
Yellow Bus Fares - charge for one term	70.00	80.00	14.29%
Yellow Bus Fares - charge for two terms	130.00	150.00	15.38%
Yellow Bus Fares - charge for one year -	350.00	390.00	11.43%
Replacement of Medway Scholar pass (except Arriva)	14.00	15.00	7.14%
Replacement of Medway School Yellow Bus pass	11.00	15.00	36.36%

##### **Concessionary Fares**

Application fee for young persons half fare bus pass. Fee to come into effect July for new academic year.	10.00	15.00	50.00%
Replacement of lost bus pass - elderly and disabled persons concession (no charge if crime number given)	10.00	15.00	50.00%
Replacement of lost bus pass - young persons half fare concession (no charge if crime number given). Fee to come into effect July.	10.00	15.00	50.00%

##### **Local Transport Plan**

Information from existing automatic traffic count (per site)	67.00	72.40	8.06%
Information from existing manual traffic count (per site)	200.00	216.00	8.00%

##### **Chatham Waterfront Bus Station**

Charge per bus service departure	0.90	0.90	0.00%
----------------------------------	------	------	-------

##### **Streetworks Permit Scheme (These need Dft approval so could be subject variation if following consultation these are not agreed)**

Permit Fee - Maid Road Category 0,1 & 2 - Provisional Advance Activity	97.00	97.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Major works 10 days+	218.00	218.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Major works 10 to 4 days	119.00	119.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Major works up to 3 days	61.00	61.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Standard Activity	119.00	119.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Minor Activity	61.00	61.00	0.00%
Permit Fee - Maid Road Category 0,1 & 2 - Immediate Activity	56.00	56.00	0.00%
Permit Fee - Main Road Category 3 & 4 - Provisional Advance Activity	97.00	97.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works 10 days+	218.00	218.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works 10 to 4 days	119.00	119.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works up to 3 days	61.00	61.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Standard Activity	119.00	119.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Minor Activity	61.00	61.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Immediate Activity	56.00	56.00	0.00%
Permit Fee - Main Road Category 3 & 4 - Provisional Advance Activity (Non Traffic Sensitive)	70.00	70.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works 10 days+ (Non Traffic Sensitive)	137.00	137.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works 10 to 4 days (Non Traffic Sensitive)	70.00	70.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Major works up to 3 days (Non Traffic Sensitive)	43.00	43.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Standard Activity (Non Traffic Sensitive)	70.00	70.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Minor Activity (Non Traffic Sensitive)	43.00	43.00	0.00%
Permit Fee - Maid Road Category 3 & 4 - Immediate Activity (Non Traffic Sensitive)	38.00	38.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Provisional Advance Activity	70.00	70.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Major works 10 days+	137.00	137.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Major works 10 to 4 days	70.00	70.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Major works up to 3 days	43.00	43.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Standard Activity	70.00	70.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Minor Activity	43.00	43.00	0.00%
Permit Fee - Minor Road Category 3 & 4 - Immediate Activity	38.00	38.00	0.00%
Permit Fee - Category 0, 1, 2 and 3 & 4 TSS - Variation to Permit	45.00	45.00	0.00%
Permit Fee - Category 3 & 4 Non TSS - Variation to Permit	35.00	35.00	0.00%

Working Without a Permit (Reduced rate if paid within 29 Days)

500.00 500.00 0.00%

##### **Disabled Bays**

Disabled Parking Bays	44.00	46.00	4.55%
-----------------------	-------	-------	-------

## REGENERATION, CULTURE AND ENVIRONMENT

GREENSPACE SERVICES	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Country Parks</b>			
<b>Fishing</b>			
Day ticket (no night fishing) adult	12.40	13.40	8.06%
Day ticket (no night fishing) Junior/+60	7.30	7.90	8.22%
Pre-booked club outings	255.10	275.50	8.00%
<b>Parking Fees (All Country Parks)</b>			
Flat Rate Parking Fee (per day)	2.50	2.50	0.00%
Coaches (per day)	9.00	9.00	0.00%
Annual Season Ticket	60.00	60.00	0.00%
<b>Orienteering</b>			
Orienteering / price per visit per child	2.50	2.70	8.00%
<b>Other Activities</b>			
Children's activity sessions	3.80	4.10	7.89%
Guided walks	3.70	4.00	8.11%
Forest School Visit - price per child	5.50	5.90	7.27%
Fishing teach ins for children	12.20	13.20	8.20%
<b>Event Site Hire - All Green Spaces (price per event)</b>			
Up to 100 People	64.90	70.10	8.01%
101 to 500 People	366.40	395.70	8.00%
501 to 1,000 people	684.10	738.80	8.00%
1001 to 5000 people	1344.90	1,452.50	8.00%
More than 5000 people	4185.60	4,520.40	8.00%
Deposit against damage - £500 to £1000 (subject to proposed event)			
25% discount for registered charities on all the above			
Boot Camps and Fitness Classes	131.00	141.50	8.02%
Toilet cleaning charge post external event hire (cleaning costs only)	125.20	135.20	7.99%
<b>Allotment Rental - Charge per sq. metre</b>			
Plot and water	0.35	0.38	8.57%
Plot only	0.25	0.27	8.00%
Flat rate per shed	21.30	23.00	7.98%
Flat rate use of container	8.10	8.70	7.41%
Bloor Lane Church Allotment	44.90	48.50	8.02%
<b>Miscellaneous Recreation</b>			
Playhut - Playgroups - per 3 hours	26.10	28.20	8.05%
<b>Cricket Pitch Hire - from 10 am to 6 pm</b>			
Per day - Adult	95.10	102.70	7.99%

# REGENERATION, CULTURE AND ENVIRONMENT

GREENSPACE SERVICES	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Public Rights of Way</b>			
Process Application for pre-publication stage	71.10	76.80	8.02%
Land Registry Search plus search fee	28.40	30.70	8.10%
Site visit	212.80	229.80	7.99%
Preparation of Plans	99.40	107.40	8.05%
Initial consultation	141.90	153.30	8.03%
Responding to consultation replies. (Includes £150 site visit)	354.90	383.30	8.00%
Preparation of Committee Report	312.20	337.20	8.01%
<b>Order Making Stage</b>			
Prepare Order, Notice and Statement	241.60	260.90	7.99%
Distribution of Order	170.50	184.10	7.98%
Posting Notices on Site	156.20	168.70	8.00%
Advertise Notice of Making of Order. (plus cost of advertisement)	49.60	53.60	8.06%
Responding to replies	141.90	153.30	8.03%
Site visits as required - per visit	212.80	229.80	7.99%
Forwarding documentation to DEFRA	738.10	797.10	7.99%
<b>Confirmation of Order</b>			
Site visit	141.90	153.30	8.03%
Preparation of Confirmation Notice	71.10	76.80	8.02%
Distribution of Confirmed Order	170.50	184.10	7.98%
Post Notices on Site	156.20	168.70	8.00%
Advertise Notice of Confirmation of Order. (plus cost of advertisement)	49.60	53.60	8.06%
Produce LEO, amend Definitive Map and inform OS	170.50	184.10	7.98%
Additional letter (to applicants and objectors)	42.80	46.20	7.94%
Additional site visit (to check plans, meet objectors etc.)	212.80	229.80	7.99%
Site visit to check works have been carried out and standard agreed	212.80	229.80	7.99%
Certificate Preparation for bringing into force	71.10	76.80	8.02%
Advertising of Certificate for bringing into force (plus cost of advertisement)	49.60	53.60	8.06%
Distribution of Certificate	141.90	153.30	8.03%
<b>Recreation Grounds - With Pavilion</b>			
Per Season - Adult - 18 matches (with pavilion)	707.30	763.90	8.00%
Per Season - Junior / 60+ - 18 matches (with pavilion)	255.10	275.50	8.00%
<b>Recreation Grounds - Without Pavilion</b>			
Per Season - Adult - 18 matches (without pavilion)	446.40	482.10	8.00%
Per Season - Junior /60+ - 18 matches (without pavilion)	129.90	140.30	8.01%
<b>Casual Use with Pavilion</b>			
Adults (casual use)	115.90	125.20	8.02%
Junior / 60+ (casual use)	109.00	117.70	7.98%
<b>Casual Use without Pavilion</b>			
Adults (casual use/without pavilion)	61.40	66.30	7.98%
Junior / 60+ (casual use/ without pavilion)	34.80	37.60	8.05%
School Parties with Pavilion	158.90	171.60	7.99%
School Parties without Pavilion	85.20	92.00	7.98%



## REGENERATION, CULTURE AND ENVIRONMENT

GREENSPACE SERVICES	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Pitch &amp; Putt</b>			
Round with Clubs Adult	10.10	10.90	7.92%
Round with Clubs Junior/60+	5.00	5.40	8.00%
Round with own Clubs Adult	6.60	7.10	7.58%
Round with own Clubs Junior/60+	3.70	4.00	8.11%
Broken Club	42.00	45.40	8.10%
Lost Ball	4.70	5.10	8.51%
Deposit on Club	15.00	16.20	8.00%

## REGENERATION, CULTURE AND ENVIRONMENT

### PLANNING

Fee 2024/25 Fee 2025/26 Increase

£ £ %

#### PLANNING

##### **VAT to be added where applicable**

Photocopying (per page)	0.10	0.10	0.00%
Plan copying (A0 per plan)	18.50	20.00	8.11%
Plan copying (A1 per plan)	9.50	10.30	8.42%
Plan copying (A2 per plan)	4.80	5.20	8.33%
Plan copying (A3 per plan)	2.20	2.40	9.09%
Plan copying (A4 per plan)	1.00	1.10	10.00%
Decision notices (copies of per page plus postage & packing)	0.10	0.10	0.00%
Section 106 agreements (copies of per page plus postage & packing)	0.10	0.10	0.00%
Research for private property sales/purchases (up to one hour)	47.00	51.00	8.51%
Research for private property sales/purchases (per hour thereafter)			
	47.00	51.00	8.51%
Search of adjoining land/property up to 200m - (plus research fee as above)	60.00	64.80	8.00%

##### **Pre Application Service**

Charge per hour: Assistant Director	165.50	179.00	8.16%
Charge per hour: Head of Service	140.50	152.00	8.19%
Charge per hour: Group Manager / Principal Planner	124.50	134.50	8.03%
Charge per hour: Senior Planner / Senior Arboriculture Officer	108.00	117.00	8.33%
Charge per hour: EHO / Highways Officer / Conservation Officer	99.50	107.50	8.04%
Charge per hour: Planners	83.00	90.00	8.43%
Charge for Presentations to Members	955.00	1,031.00	7.96%

##### **Major Developments**

###### **Strategic Residential**

Preliminary Advice	424.00	458.00	8.02%
Meeting and Written Advice	3,710.00	4,007.00	8.01%

###### **Major Residential**

Preliminary Advice	424.00	458.00	8.02%
Meeting and Written Advice	1,855.00	2,004.00	8.03%

###### **Strategic Commercial**

Preliminary Advice	424.00	458.00	8.02%
Meeting and Written Advice	3,710.00	4,007.00	8.01%

###### **Major Commercial**

Preliminary Advice	424.00	458.00	8.02%
Meeting and Written Advice	1,855.00	2,004.00	8.03%

## REGENERATION, CULTURE AND ENVIRONMENT

PLANNING	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b><u>PLANNING</u></b>			
VAT to be added where applicable			
<b><u>Minor Developments</u></b>			
<b>Minor Residential</b>			
Written	495.00	535.00	8.08%
Meeting and Written Advice	618.00	668.00	8.09%
<b>Minor Commercial</b>			
Written	495.00	535.00	8.08%
Meeting and Written Advice	618.00	668.00	8.09%
<b>Other</b>			
<b>Householder</b>			
Meeting	180.00	194.00	7.78%
Additional Sites as above plus £50 plus VAT	60.00	65.00	8.33%
<b>Officer Hourly Rates</b>			
Hourly rates: Head of Service	140.50	152.00	8.19%
Hourly rates: Principal Planner	124.50	134.50	8.03%
Hourly rates: Senior Planner	108.00	117.00	8.33%
Hourly rates: Planners	83.00	90.00	8.43%
<b>Discharge of Conditions - Discussion of requirements</b>			
Meeting	see above	see above	
<b>Discussions relating to amendments to previously approved schemes</b>			
Meeting	see above	see above	
<b>Discussion post refusal</b>			
No pre-app sought prior to submitting planning application	Relevant Pre-App Charges apply	Relevant Pre-App Charges apply	
Pre-App sought prior to submitting planning application	see above	see above	
<b>Listed Building</b>			
Written Advice Only	131.00	142.00	8.40%
<b>Trees</b>			
Meeting - hourly rate	108.00	117.00	8.33%
<b><u>Section 106 - Post Resolution Preparation - Charge For Planning Officer Time</u></b>			
Officer time	see above	see above	

## REGENERATION, CULTURE AND ENVIRONMENT

PLANNING	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>PLANNING</b>			
<b>VAT to be added where applicable</b>			
<b>Administration Charge for invalid Planning Applications</b>			
Householder, Minor and Other Applications With no Planning officer Input	52.50	56.70	8.00%
Major Applications and applications where officer input required	105.00	113.50	8.10%
<b>Administration Charge for retrospective applications following an Enforcement Investigation</b>			
All Planning Applications	39.00	42.00	7.69%
S106 Monitoring Cost Per Obligation Trigger - no VAT	540.00	584.00	8.15%
<b>Planning Performance Agreements</b>			
10-25 Units or 1,000 - 4,900 sqm commercial floorspace	10000.00	10000.00	0.00%
mixed development	12000.00	12000.00	0.00%
26-99 Units or 5,000 - 9,900 sqm commercial floorspace	20000.00	20000.00	0.00%
mixed development	22000.00	22000.00	0.00%
100- 249 units or 10,000-24,900 sqm commercial floorspace	30000.00	30000.00	0.00%
mixed development	32000.00	32000.00	0.00%
Over 250 units or 25,000sqm floorspace	To be Agreed	To be Agreed	N/A

## REGENERATION, CULTURE AND ENVIRONMENT

ECONOMIC DEVELOPMENT	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b><u>ECONOMIC DEVELOPMENT</u></b>			
<b>Innovation Centre Medway</b>			
<b>VAT to be added where applicable</b>			
<b><u>Room Hire</u></b>			
<b><i>NB: Rates for all rooms negotiable for introductory, long-term and regular bookings</i></b>			
<b>Charity and Public Sector</b>			
Darwin Room (per hour)	50.00	50.00	0.00%
Darwin Room (per half day - 4 hours)	180.00	180.00	0.00%
Darwin Room (per day - 8 hours)	300.00	300.00	0.00%
G3 Room (per hour)	33.00	33.00	0.00%
G3 Room (per half day - 4 hours)	105.00	105.00	0.00%
G3 Room (per day - 8 hours)	150.00	150.00	0.00%
G5 Room (per hour)	33.00	33.00	0.00%
G5 Room (per half day - 4 hours)	105.00	105.00	0.00%
G5 Room (per day - 8 hours)	150.00	150.00	0.00%
<b>Non-Tenants</b>			
Darwin Room - per hour	68.00	68.00	0.00%
Darwin Room (per half day - 4 hours)	230.00	230.00	0.00%
Darwin Room (per day - 8 hours)	380.00	380.00	0.00%
G3 Room (per hour)	40.00	40.00	0.00%
G3 Room (per half day - 4 hours)	140.00	140.00	0.00%
G3 Room (per day - 8 hours)	231.00	231.00	0.00%
G5 Room (per hour)	40.00	40.00	0.00%
G5 Room (per half day - 4 hours)	140.00	140.00	0.00%
G5 Room (per day - 8 hours)	231.00	231.00	0.00%
<b><u>Data Centre</u></b>			
<b>Internal Tenants</b>			
Data Centre space (per "U" of space per month)	15.00	18.00	20.00%
Data Centre space (per half rack of space per month)	310.00	325.00	4.84%
Data Centre space (per 1 rack of space per month)	500.00	525.00	5.00%
Data Centre power (per KWh per month)	0.19	0.20	5.26%
<b>Non-Tenants</b>			
Data Centre space (per "U" of space per month)	30.00	35.00	16.67%
Data Centre space (per half rack of space per month)	360.00	380.00	5.56%
Data Centre space (per 1 rack of space per month)	560.00	585.00	4.46%
Data Centre power (per KWh per month)	0.19	0.20	5.26%
<b><u>Bandwidth</u></b>			
Starting from 10mb			
<b>Internal Tenants</b>			
Per mb per month	12.50	13.50	8.00%
<b>Non-Tenants</b>			
Per mb per month	16.00	17.00	6.25%

## REGENERATION, CULTURE AND ENVIRONMENT

ECONOMIC DEVELOPMENT	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b><u>ECONOMIC DEVELOPMENT</u></b>			
<b>Innovation Centre Medway</b>			
<b>VAT to be added where applicable</b>			
<b><u>Other Charges</u></b>			
Office set up fee	150.00	165.00	10.00%
Floor box moving fee - per box	38.00	40.00	5.26%
Floor box power usage for individual offices (per kWh per month)	0.24	0.25	4.17%
Printing/copying per copy black and white	0.07	0.08	14.29%
Printing/copying per copy colour	0.13	0.14	12.00%
Telephone hire per handset per month	12.50	13.50	8.00%
Telephone calls Local per minute	0.04	0.05	7.14%
Telephone calls National per minute	0.12	0.13	8.70%
<b><u>Markets Pitch Hire (3 Meters by 3 Meters)</u></b>			
Gillingham Market (Monday & Saturday) - Regular Trader	22.00	22.00	0.00%
- Casual Trader	25.00	27.00	8.00%
Rochester Market - Food Stall	24.00	25.00	4.17%
- Craft Stall	13.00	15.00	15.38%
<b><i>A 50% Discount is applied to the Market Pitch Hires above for Jan to Mar to encourage traders to attend the markets in the winter months, at the Discretion of the Head of Service</i></b>			

## REGENERATION, CULTURE AND ENVIRONMENT

LEISURE CENTRES	Fee 2024/25	Fee 2025/26	Increase
<b>SPORTS CENTRE FACILITIES</b>			
<b>MEMBERSHIPS</b>			
<b>It should be noted that some existing members have a 'price for life.'</b>			
Premier Membership - Advance annual payment	479.40	479.40	0.00%
Family Membership - Advance annual payment	975.00	990.00	1.54%
Premier Membership - Monthly (Direct Debit)	39.95	39.95	0.00%
Premier Membership - Monthly (Pay & Play)	48.50	55.75	14.95%
Family Membership - Monthly (Direct Debit)	81.25	87.75	8.00%
Senior Membership - Monthly (Direct Debit)	22.50	24.30	8.00%
Senior Membership - Monthly (Pay & Play)	26.00	29.90	15.00%
Junior Membership (Monthly Pay & Play)	14.50	16.50	13.79%
Gym and swim Membership - Monthly (Direct Debit)	37.95	38.95	2.64%
Gym and swim Membership - Monthly (Pay & Play)	44.00	50.60	15.00%
Class and swim Membership - Monthly (Direct Debit)	37.95	38.95	2.64%
Class and swim Membership - Monthly (Pay & Play)	44.00	50.60	15.00%
Rackets and swim Membership - Monthly (Direct Debit)	37.95	38.95	2.64%
Rackets and swim Membership - Monthly (Pay & Play)	44.00	50.60	15.00%
Student Membership - Monthly	29.95	32.40	8.18%
Disabled Membership - Monthly	25.00	25.00	0.00%
Swimming Membership - Monthly	24.90	26.90	8.03%
Echoes Gym Non-Member Casual	13.50	15.50	14.81%
Gym induction	22.60	25.00	10.62%
<b>Centre admission annual pass</b>			
Adult	59.00	63.75	8.05%
Family	83.60	90.30	8.01%
Junior (under 16)	30.50	32.95	8.03%
Senior	30.50	32.95	8.03%
<b>Centre admission fee - daily</b>			
Adult	3.30	3.60	9.09%
Junior (under 16)	2.40	2.60	8.33%
Senior	2.40	2.60	8.33%
<b>Casual Swim (There is a £2 reduction for Customers with an Annual Centre Admission Pass)</b>			
Adult	7.55	7.70	1.99%
Under 16's	5.15	5.25	1.94%
Over 60's	5.15	5.25	1.94%
Disability Swim	5.15	5.25	1.94%
Designated Family Holiday Swim Sessions: Children (under-16) - £1 when accompanied by full fee-paying adult.			
<b>Swimming Lessons</b>			
Adults	10.00	11.00	10.00%
Children and Young People (under-16)	8.50	8.70	2.35%
School swim	3.60	3.80	5.56%
Squash - 40 minutes	13.20	13.40	1.52%
Badminton - per hour	15.60	15.80	1.28%
Table Tennis - per hour	12.00	12.20	1.67%
Fitness classes	8.50	8.80	3.53%
Senior Sports Activities (£2 reduction with annual Centre admission pass)	8.00	8.25	3.13%

**Medway Park - Hire of Pool (Per Hour)**

Training Pool	47.70	51.50	7.97%
Diving Pool	47.70	51.50	7.97%
All Pools	227.30	245.50	8.01%
Gala (including timing) 3 hour package	559.70	604.50	8.00%

**Sports Hall hire**

Sports Hall 1 (12 Court Hall) per hour	187.20	189.60	1.28%
Sports Hall 2 (6 Court Hall) per hour	93.60	94.80	1.28%

**ROOM HIRE (Medway Park and Strood)**

Per Hour	24.10	26.00	7.88%
Per Day	128.00	138.25	8.01%

**Dance Studios**

Dance studios per hour	35.60	38.50	8.15%
------------------------	-------	-------	-------

**Athletics Tracks (Medway Park and Deangate)**

Clubs per hour	71.20	76.90	8.01%
Floodlights per hour	24.10	26.00	7.88%
Individual Use	5.10	5.50	7.84%

**STRAND LEISURE PARK****Summer Season****Admissions**

Adult per session	7.20	7.80	8.33%
Jnr per session	4.75	5.15	8.42%
Senior per session	4.75	5.15	8.42%

**STROOD SPORTS CENTRE & HUNDRED OF HOO SPORTS CENTRE****Wet Side Strood & Hoo**

Large Pool per hour Strood	156.10	168.60	8.01%
Training Pool per hour Strood	47.70	51.50	7.97%
Large Pool per hour Hoo	78.10	84.30	7.94%
Training Pool per hour Hoo	47.70	51.50	7.97%
Hydrotherapy pool per hour Strood	71.10	76.80	8.02%

**Sports Hall Hire (Strood)**

Sports Hall (Six Court Hall)	93.60	94.80	1.28%
------------------------------	-------	-------	-------

**Sauna & Steam (Strood Only)**

Sauna & Steam (There is a £2 reduction for Customers with an Annual Centre Admission Pass)	11.80	12.20	3.39%
--------------------------------------------------------------------------------------------	-------	-------	-------

**KICKS****Peak times Monday - Thursday after 5pm.**

5-a-side Pitch Hire	40.10	43.30	7.98%
7-a-side Pitch Hire	63.30	68.25	7.82%

**WATLING PARK FOOTBALL CENTRE****(per session)**

Full pitch	99.00	102.00	3.03%
Half pitch	63.30	65.50	3.48%



## Cozenton Park

Premier-plus membership (monthly)	55.95	60.40	7.95%
Family Premier-plus membership (monthly)	115.00	124.20	8.00%
Leisure pool (with centre admission pass)	7.00	7.10	1.43%
Leisure pool (without centre admission pass)	10.50	10.60	0.95%
Family Splash (leisure pool + inflatables) (with centre admission pass)	8.50	8.60	1.18%
Family Splash (leisure pool + inflatables) (without centre admission pass)	12.50	12.60	0.80%
<b>Casual Swim (There is a £2 reduction for Customers with an Annual Centre Admission Pass) (excludes leisure pool)</b>			
Adult		7.70	Revised Charge
Under 16's		5.25	Revised Charge
Over 60's		5.25	Revised Charge
Disability Swim		5.25	Revised Charge
Designated Family Holiday Swim Sessions: Children (under-16) - £1 when accompanied by full fee-paying adult.			
Casual swim (with centre admission pass)	6.90	Remove	N/A
Causal swim (without centre admission pass)	9.60	Remove	N/A
Parent and baby (under 3) (with centre admission pass)	6.00	5.25	-12.50%
Parent and baby (under 3) (without centre admission pass)	9.50	7.70	-18.95%
Parties	400.00	400.00	0.00%
Party with exclusive whole leisure pool hire	700.00	700.00	0.00%
Room hire (per hour)	24.10	26.00	7.88%

**REGENERATION, CULTURE AND ENVIRONMENT**

		Fee 2024/25 £	Fee 2025/26 £	Increase %
<b><u>General Fees</u></b>				
Application Fee (Non Refundable set fee regardless of the size of the Event)	Commercial	180.00	195.00	8.33%
	Community	60.00	65.00	8.33%
Hire Fee (Fee applied to the sole or first event day)	Small	316.00	345.00	9.18%
	Medium	590.00	640.00	8.47%
	Large	1160.00	1,250.00	7.76%
	Major	POA*	POA*	N/A
Hire Fee (Additional consecutive event days - Charged at 30% of hire fee)	Small	94.80 per day	100 per day	5.48%
	Medium	177.00 per day	190.00 per day	7.34%
	Large	348.00 per day	380.00 per day	9.19%
	Major	POA*	POA*	N/A
Hire Fee - (Site build and derig days - Charged at 15% of hire fees)	Small	47.40 per day	55.00 per day	16.03%
	Medium	88.50 per day	95.00 per day	7.34%
	Large	174.00 per day	190.00 per day	9.19%
	Major	POA*	POA*	N/A
Environmental Impact Fee (Charged to commercial and private events only)	Small	10% of Hire Fee	10% of Hire Fee	N/A
	Medium	10% of Hire Fee	10% of Hire Fee	N/A
	Large	15% of Hire Fee	15% of Hire Fee	N/A
	Major	20% of Hire Fee	20% of Hire Fee	N/A
Damage Deposit (Fully refundable if not required)	Charged to any event at the councils discretion	£500 or 20% of total hire fee, whichever is higher	£500 or 20% of total hire fee, whichever is higher	N/A
Overstay Fee (Charged when an event has not left by the agreed time)	charged to any event at the Councils discretion	15% of one day hire fee	15% of one day hire fee	N/A
<b><u>Amusements</u></b>				
Application Fee (Non Refundable)	Small (up to 500)	180.00	195.00	8.33%
	Medium (up to 1000)	180.00	195.00	8.33%
	Large (1000+)	180.00	195.00	8.33%
Hire Fee (One day Event)	Small	645.00	700.00	8.53%
	Medium	645.00	700.00	8.53%
	Large	645.00	700.00	8.53%
Hire Fee (Additional event days)	Small	645.00	700.00	8.53%
	Medium	645.00	700.00	8.53%
	Large	645.00	700.00	8.53%
Hire Fee (Rig and de rig days - Charged at 15% of one event day hire fee, per day)	Small	96.75	105.00	8.53%
	Medium	96.75	105.00	8.53%
	Large	96.75	105.00	8.53%
Green Space Levy (Charged to commercial and private events only)	Small	10% of total hire fee	10% of total hire fee	N/A
	Medium	10% of total hire fee	10% of total hire fee	N/A
	Large	20% of total hire fee	20% of total hire fee	N/A
Damage Deposit (Fully refundable if not required)	Small	1650.00	1,800.00	9.09%
	Medium	1650.00	1,800.00	9.09%
	Large	1650.00	1,800.00	9.09%
Overstay Fee (Charged when an Event has not left the site by the agreed time)	Small	15% of one day hire	15% of one day hire	N/A
	Medium	15% of one day hire	15% of one day hire	N/A
	Large	15% of one day hire	15% of one day hire	N/A

Overstay Fee - Is charged to any event at the Councils Discretion

\*POA - Price on Application

Additional Charges may be required and will be quoted for on an ad hoc basis dependant of the requirements of the application ,size and type of the event.

The application of any discounts to these charges are incorporated in the Medway Council Outdoor Events Policy document

## REGENERATION, CULTURE AND ENVIRONMENT

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Entrance fees for castles are set in conjunction with English Heritage.</b>			
<b><u>ROCHESTER CASTLE</u></b>			
Per Person (Adult)	8.50	9.50	11.76%
Per Person (60+)	6.00	6.50	8.33%
Per Person (Child 5-16 years)	4.00	4.50	12.50%
Family - 2 adult and 2 child	22.50	22.50	0.00%
English Heritage membership including corporate	Free	Free	N/A
Education visit Inc. introduction in Tower Two	24.40	27.00	10.66%
Hire - grounds only (per hour)	350.00	385.00	10.00%
Hire - whole site (per hour)	1,160.00	1,276.00	10.00%
Wedding hire (castle and grounds - four hours)	4,060.00	4,466.00	10.00%
<b><u>UPNOR CASTLE</u></b>			
Per Person (Adult)	8.10	8.50	4.94%
Per Person (60+)	6.00	6.50	8.33%
Per Person (Child 5-16 years)	3.60	4.00	11.11%
Family - 2 adult and 2 child	21.00	21.00	0.00%
English Heritage membership including corporate	Free	Free	N/A
Wedding hire (castle and grounds - four hours)	2,320.00	1,300.00	-43.97%
Upnor Castle residents pass (season)	29.00	32.00	10.34%
Hire - Whole site per hour	640.00	640.00	0.00%
Hire - Grounds only per hour	-	125.00	New Charge
Half day visit with Education Officer	75.00	82.50	10.00%
<b><u>TEMPLE MANOR</u></b>			
Hire of site per hour	88.00	100.00	13.64%
Half day visit with Education Officer	75.00	100.00	33.33%
<b>Discretionary entry fee discounts to maximise marketing - Head of Service authorised</b>			
Buy -one-get one free			
Free admission for charity/school raffles			
50% discount			
Kids go free			
Big day out participation			
<b><u>GUILDHALL MUSEUM</u></b>			
Admission - Adult	5.00	5.00	0.00%
Admission - Child (5-16 years) when accompanied by a fee paying Adult	1.00	1.10	10.00%
Annual family pass - two adult and two child	-	10.00	New Charge
Hire of Members room to Oyster Fisheries	54.00	59.50	10.19%
Hire of Members room per hour 9am - 5pm	56.00	62.00	10.71%
Hire of Guildhall Chamber per hour 9am - 5pm	92.00	102.00	10.87%
Illustrated lectures for adult groups in the Museum	37.00	40.00	8.11%
Illustrated lectures for adult groups - outreach (daytime)	37.00	40.00	8.11%
Illustrated lectures for adult groups - outreach (evening)	98.00	110.00	12.24%
Heritage engagement sessions - on site introductions	74.00	85.00	14.86%
Education Outreach Visits - Medway Schools - Morning	210.00	230.00	9.52%
Education Outreach Visits - Medway Schools - Whole day	285.00	310.00	8.77%
Weddings	570.00	630.00	10.53%
<b><u>Outdoor theatre</u></b>			
<i>By negotiation and sign-off by Head of Service</i>			
Normal terms 80:20 split of ticket sales			

**Filming/Photo shoots*****By negotiation and sign-off by Head of Service due to the varying needs of the hirer*****EASTGATE HOUSE**

Per Person (Adult)	6.50	7.00	7.69%
Per Person (60+)	4.50	5.00	11.11%
Per Person (Child 5-16 years)	3.00	3.50	16.67%
Family - 2 adult and 2 child	17.10	17.10	0.00%
English Heritage members 20% discount			
Education visit	75.00	82.50	10.00%
Hire of activity room Wednesday to Sunday (per hour)	15.00	18.00	20.00%
Hire of activity room Monday to Tuesday (per hour)	20.00	24.00	20.00%
Hire of whole house Monday to Tuesday 10am - 5pm per hour	65.00	71.50	10.00%
Hire of whole house Monday to Tuesday 5pm to 8pm per hour	95.00	104.50	10.00%
Weddings Inc. registrars fee	1,300.00	1,300.00	0.00%

**HERITAGE - Annual Passes****Rochester Castle, Guildhall Museum and Eastgate House (20% Discount for joint ticket)**

Per Person (Adult)	12.00	17.20	43.33%
Per Person (60+)	8.40	13.20	57.14%
Per Person (Child 5-16 years)	5.60	7.30	30.36%
Family - 2 adult and 2 children	31.70	39.70	25.24%

**Rochester Castle, Upnor Castle, Guildhall Museum, and Eastgate House (25% Discount for joint ticket)**

Per Person (Adult)	17.30	22.50	30.06%
Per Person (60+)	12.40	17.25	39.11%
Per Person (Child 5-16 years)	7.95	9.80	23.27%
Family - 2 adult and 2 children	45.50	53.00	16.48%

## REGENERATION, CULTURE AND ENVIRONMENT

MEDWAY ARCHIVES, LOCAL STUDIES CENTRE	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
Photocopying (Local Studies) A4	0.50	0.60	20.00%
Photocopying (Local Studies) A3	0.70	0.85	21.43%
<i>Photocopying (Local Studies) colour A4</i>	0.90	1.10	22.22%
<i>Photocopying (Local Studies) colour A3</i>	1.20	1.45	20.83%
Computer printing black and white A4 per page	0.20	0.25	25.00%
Computer printing colour A4 per page	0.90	1.00	11.11%
Computer printing black and white A3 per page	0.40	0.50	25.00%
Computer printing colour A3 per page	1.80	2.00	11.11%
Digital image supply - flat bed scanner, 300dpi) (£2.50 per subsequent image if from the same item)	7.00	8.50	21.43%
Digital image supply (quick photography)	7.00	8.50	21.43%
Microfiche/Microfilm printouts A4	1.00	1.20	20.00%
Microfiche/Microfilm printouts A3	1.20	1.45	20.83%
Self service digital image permit (non-commercial)	13.00	15.50	19.23%
Self service digital image permit (up to 5 images) (non-commercial)	7.00	8.50	21.43%
Self service digital image permit (commercial users)	35.00	40.00	14.29%
Postage	3.00	3.30	10.00%
<b>Medway Archives - Other Charges</b>			
Baptism Certificate (National charge)	34.00	36.00	5.88%
<b>Talks/Visits</b>			
Talks to external groups (at discretion of staff)	70.00	85.00	21.43%
Talks to groups visiting (excluding school visits and at the discretion of staff)	60.00	75.00	25.00%
<b>Remote Research &amp; Reprographic Fees</b>			
Research per hour private users (at discretion of Archivist)	50.00	60.00	20.00%
Research per hour commercial users (at discretion of Archivist)	160.00	195.00	21.88%
<b>Publication &amp; Reuse Fees</b>			
Reproduction of photograph in print media (including e-books) (UK only publication) Market rate	55.00	60.00	9.09%
Reproduction of photograph in print media (including e-books) (Worldwide publication) Market rate	80.00	90.00	12.50%
Reproduction of photograph in TV programme (per image)-market rate	150.00	180.00	20.00%
Reproduction of photograph on publication cover (UK only publication)	90.00	110.00	22.22%
Reproduction of photograph on publication cover (Worldwide publication)	130.00	155.00	19.23%
Reproduction of photograph in web-based publication.	60.00	75.00	25.00%
Preparations for media visits and filming on premises : per hour	150.00	180.00	20.00%
<b>Learning Resources Fees</b>			
Education and reminiscence packs - creation of new packs for customer	60.00	75.00	25.00%
Education and reminiscence packs - printing of existing pack	35.00	45.00	28.57%
Exhibitions - loan of existing physical exhibition and reminiscence packs	35.00	45.00	28.57%

## REGENERATION, CULTURE AND ENVIRONMENT

THEATRES	Fee 2024/25	Fee 2025/26	Increase	per hour excess		
				Fee 2024/25	Fee 2025/26	Increase
	£	£	%	£	£	%
Bookings outside these times can only be accepted after negotiation with Management and at additional cost						
<b>THE CENTRAL THEATRE</b>						
<b>SCALE A - Concerts and Entertainments</b>						
Auditorium 6.00 p.m. - 11.00 p.m.						
Daily Minimum Charge						
Monday - Tuesday	3,250.00	3,510.00	8.00%	208.00	225.00	8.17%
Wednesday - Thursday	3,446.00	3,722.00	8.01%	222.00	240.00	8.11%
Friday/Saturday/Sunday	4,199.00	4,535.00	8.00%	309.00	334.00	8.09%
Bank Holidays	6,109.00	6,598.00	8.00%	354.00	383.00	8.19%
Extra Performance	915.00	989.00	8.09%			
Extra Performance (Bank hols)	1,175.00	1,269.00	8.00%			
Rehearsal and fit-up rates						
Minimum of 3 hours on non-show days						
Monday - Tuesday	101.00	110.00	8.91%			
Wednesday - Thursday	112.00	121.00	8.04%			
Friday/Saturday/Sunday	149.00	161.00	8.05%			
Bank Holidays	190.00	206.00	8.42%			
	0.00	-				
Non-returnable deposit	823.00	889.00	8.02%			
Non-returnable deposit (3 days or more)	1,731.00	1,870.00	8.03%			
<b>SCALE C (Formerly Scale B)</b>						
<b>(Voluntary Organisations/Registered Charities/Non Commercial Organisations)</b>						
Auditorium 6.00 p.m. - 11.00 p.m.						
Monday - Tuesday	778.00	895.00	15.04%	133.00	153.00	15.04%
Wednesday - Thursday	839.00	940.00	12.04%	186.00	209.00	12.37%
Friday/Saturday/Sunday	1,667.00	1,801.00	8.04%	216.00	234.00	8.33%
Bank Holidays	2,308.00	2,493.00	8.02%	243.00	263.00	8.23%
Extra Performance	655.00	708.00	8.09%			
Extra Performance (bank hols)	771.00	833.00	8.04%			
Rehearsal and fit-up rates						
Minimum of 3 hours on non-show days						
Monday - Tuesday	66.00	76.00	15.15%			
Wednesday - Thursday	80.00	90.00	12.50%			
Friday/Saturday/Sunday	123.00	133.00	8.13%			
Bank Holidays	171.00	185.00	8.19%			
		-				
Non-returnable deposit	366.00	396.00	8.20%			
Non-returnable deposit (3 days or more)	752.00	813.00	8.11%			

Central & Brook Theatre Box Office commission 10% of Gross

Central & Brook Theatre Credit Card Inc. handling charge 3% PRS 3%

Central & Brook Theatre Basic charge includes mailing list entry, ticket printing and poster display.

Central & Brook Theatre Extra charges as incurred

## REGENERATION, CULTURE AND ENVIRONMENT

THEATRES	Fee 2024/25	Fee 2025/26	Increase	per hour excess		
				Fee 2024/25	Fee 2025/26	Increase
	£	£	%	£	£	%
<b>THE BROOK THEATRE</b>						
The Brook Theatre is closed for refurbishment works and the pricing structure will be reviewed once the facility reopens to the public						
<b>SCALE A - Commercial organisations/Non-Voluntary organisations (non-arts based)</b>						
All fees are charged at an hourly rate for between 8.30am and 10.30pm						
Main Theatre	Facility Closed	Facility Closed	N/A			
Main Theatre Floor events	Facility Closed	Facility Closed	N/A			
Mayor's Parlour	Facility Closed	Facility Closed	N/A			
Studio Room Hire	Facility Closed	Facility Closed	N/A			
Conference Room	Facility Closed	Facility Closed	N/A			
Meeting Room	Facility Closed	Facility Closed	N/A			
Activity Room	Facility Closed	Facility Closed	N/A			
Large Dance Studio	Facility Closed	Facility Closed	N/A			
Small Dance Studio	Facility Closed	Facility Closed	N/A			
Function Room	Facility Closed	Facility Closed	N/A			
Basement Dance Studio	Facility Closed	Facility Closed	N/A			
Basement Drama Studio	Facility Closed	Facility Closed	N/A			
Non-returnable deposit	Facility Closed	Facility Closed	N/A			
Non-returnable deposit (3 days or more)	Facility Closed	Facility Closed	N/A			
<b>SCALE B - Professional arts based organisations</b>						
Main Theatre	Facility Closed	Facility Closed	N/A			
Main Theatre Floor Events	Facility Closed	Facility Closed	N/A			
Mayor's Parlour	Facility Closed	Facility Closed	N/A			
Studio Room Hire	Facility Closed	Facility Closed	N/A			
Conference Room	Facility Closed	Facility Closed	N/A			
Meeting Room	Facility Closed	Facility Closed	N/A			
Activity Room	Facility Closed	Facility Closed	N/A			
Large Dance Studio	Facility Closed	Facility Closed	N/A			
Small Dance Studio	Facility Closed	Facility Closed	N/A			
Function Room	Facility Closed	Facility Closed	N/A			
Basement Dance Studio	Facility Closed	Facility Closed	N/A			
Basement Drama Studio	Facility Closed	Facility Closed	N/A			
Non-returnable deposit	Facility Closed	Facility Closed	N/A			
Non-returnable deposit (3 days or more)	Facility Closed	Facility Closed	N/A			
<b>SCALE C - Amateur arts based organisations</b>						
Main Theatre	Facility Closed	Facility Closed	N/A			
Main Theatre Floor Events	Facility Closed	Facility Closed	N/A			
Mayor's Parlour	Facility Closed	Facility Closed	N/A			
Studio Room Hire	Facility Closed	Facility Closed	N/A			
Conference Room	Facility Closed	Facility Closed	N/A			
Meeting Room	Facility Closed	Facility Closed	N/A			
Activity Room	Facility Closed	Facility Closed	N/A			
Large Dance Studio	Facility Closed	Facility Closed	N/A			
Small Dance Studio	Facility Closed	Facility Closed	N/A			
Function Room	Facility Closed	Facility Closed	N/A			
Basement Dance Studio	Facility Closed	Facility Closed	N/A			
Basement Drama Studio	Facility Closed	Facility Closed	N/A			
Non-returnable deposit	Facility Closed	Facility Closed	N/A			
Non-returnable deposit (3 days or more)	Facility Closed	Facility Closed	N/A			

## REGENERATION, CULTURE &amp; ENVIRONMENT

ROCHESTER CORN EXCHANGE	Fee 2024/25	2025/26 Agreed Fee	2025/26 Revised Fee	Increase	Fee 2026/27	2026/27 Revised Fee	Increase	Fee 2027/28	Increase
Bookings outside these times can only be accepted after negotiation with Management and at additional cost.	£	£	£	%	£	£	%	£	%
<b>PARTIES AND CELEBRATIONS</b>									
A range of room only options are available that have access to tables, chairs, staging (Queen's Hall only) and dance floor. Catering is not included.									
<b>Queens Hall</b>									
In addition to the above, also includes staffed bar and seating area									
Half Day Hire (Minimum of 6 hour hire)	1,830.00	1,920.00	1,920.00	4.92%	2,010.00	2,010.00	4.69%	2,110.00	4.98%
Full Day Hire (Flexible Access)	3,700.00	3,850.00	3,850.00	4.05%	4,042.00	4,042.00	4.99%	4,244.00	5.00%
Hourly Rate	305.00	320.00	320.00	4.92%	335.00	335.00	4.69%	352.00	5.07%
After Midnight (per hour)	N/A	N/A	400.00	New Charge	N/A	420.00	5.00%	440.00	4.76%
<b>Princes Hall</b>									
In addition to the above it includes access to staffed bar									
Half Day Hire (Minimum of 4 hour hire)	290.00	315.00	315.00	8.62%	330.00	330.00	4.76%	347.00	5.15%
Full Day Hire (Flexible Access)	1,210.00	1,280.00	1,280.00	5.79%	1,343.00	1,343.00	4.92%	1,410.00	4.99%
Hourly Rate	72.50	78.75	78.75	8.62%	82.50	82.50	4.76%	86.62	4.99%
<b>Queen's Hall</b>									
A range of options for the hire of rooms only. Hirers will have access to tables, chairs and in house audio visual equipment. Catering not included.									
<b>Queen's Hall</b>									
Half Day Hire (Minimum 4 hour hire) - Monday to Friday	1,220.00	1,280.00	1000.00	-18.03%	1,344.00	1052.00	5.20%	1104.00	4.94%
Half Day Hire (Minimum 4 hour hire) Saturday to Sunday	1,220.00	1,280.00	1280.00	4.92%	1,344.00	1344.00	5.00%	1411.00	4.99%
Full Day Hire (Flexible access between 8am and midnight) - Monday to Friday	3,700.00	3,850.00	3000.00	-18.92%	4,042.00	3200.00	6.67%	3360.00	5.00%
Full Day Hire (Flexible access between 8am and midnight) - Saturday to Sunday	3,700.00	3,850.00	3850.00	4.05%	4,042.00	4042.00	4.99%	4244.00	5.00%
Full Day Hire (9am to 5pm) - Monday to Friday	N/A	N/A	2250.00	New Charge	N/A	2367.00	5.20%	2484.00	4.94%
Full Day Hire (9am to 5pm) - Saturday to Sunday	N/A	N/A	2520.00	New Charge	N/A	2646.00	5.00%	2790.00	5.44%
Hourly Rate - Monday to Friday	305.00	320.00	250.00	-18.03%	336.00	263.00	5.20%	276.00	4.94%
Hourly Rate - Saturday to Sunday	305.00	320.00	320.00	4.92%	336.00	336.00	5.00%	352.00	4.76%
Bar Service - Per Hour	N/A	N/A	100.00	New Charge	N/A	105.00	5.00%	110.00	4.76%
<b>Prince's Hall</b>									
Half Day Hire (Minimum 4 hour hire)	290.00	315.00	315.00	8.62%	330.00	330.00	4.76%	348.00	5.45%
Full Day Hire (9am to 5pm)	1,210.00	1,280.00	630.00	-47.93%	1,343.00	660.00	4.76%	696.00	5.45%
Hourly Rate	72.50	78.75	78.75	8.62%	82.50	82.50	4.76%	87.00	5.45%
Bar Service - Per Hour	N/A	N/A	60.00	New Charge	N/A	63.00	5.00%	66.00	4.76%
Hire of Bar Area for Meetings	N/A	N/A	55.00	New Charge	N/A	57.00	3.64%	60.00	5.26%



<b>WEDDING PACKAGES</b>									
A suite of Wedding packages has been put together for the re-launch of the Rochester Corn Exchange following the Refurbishment of the Facility. The packages will be clearly defined but can ultimately be as bespoke as the customer requires charged at a day rate from 9am and midnight.									
<b>The Courtyard Package</b>									
A standard hire of the Queens Hall that includes tables, chairs, use of the bar & kitchen allowing hirers to add their own finishing touches, allowing greater flexibility with food & drinks options									
Sunday to Thursday	3,894.00	4,088.00	4088.00	4.98%	4,290.00	4290.00	4.94%	4500.00	4.90%
Friday and Saturday	5,062.00	5,315.00	5315.00	5.00%	5,580.00	5580.00	4.99%	5860.00	5.02%
Bank Holiday (Charged at the Saturday Rate)	N/A	N/A	5315.00	New Charge	N/A	5580.00	4.99%	5860.00	5.02%
<b>The Castle Package</b>									
A mid-scale package that includes all of the hire benefits of the Courtyard package with additional dressing and a drinks package - PACKAGE NO LONGER OFFERED									
Sunday to Thursday	6,172.00	6,420.00	Remove	N/A	6,741.00	Remove	N/A	Remove	N/A
Friday and Saturday	7,384.00	7,680.00	Remove	N/A	8,064.00	Remove	N/A	Remove	N/A
<b>The Cathedral Package</b>									
This premium package offers all of the hire benefit of The Courtyard package plus sweet cart or selfie mirror, use of cake stand and knife, easel and party packs for our younger guests and a premium drinks									
Sunday to Thursday	7,788.00	8,100.00	8100.00	4.01%	8,500.00	8500.00	4.94%	8925.00	5.00%
Friday and Saturday	9,345.00	9,720.00	9720.00	4.01%	9,900.00	9900.00	1.85%	10395.00	5.00%
Bank Holiday (Charged at the Saturday Rate)	N/A	N/A	9720.00	New Charge	N/A	9900.00	1.85%	10395.00	5.00%
<b>The Diamond Package</b>									
Full day Ceremony, reception & evening package to include canapes, wedding breakfast, evening buffet and drinks package. This package also includes DJ, sweet cart, and selfie mirror. (Registrars fees not included)									
Hire Charge (from 9am)	N/A	N/A	16200.00	New Charge	N/A	16950.00	4.63%	17800.00	5.01%
<b>The Twilight Package:</b>									
Twilight ceremony, canape and drink reception, buffet, DJ. (Registrars fees not included)									
Hire Charge (from 1pm)	N/A	N/A	7300.00	New Charge	N/A	7700.00	5.48%	8100.00	5.19%

## REGENERATION, CULTURE AND ENVIRONMENT

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>PRIVATE SECTOR HOUSING</b>			
<b>Enforcement Activity</b>			
Copy of Notices	8.10	8.43	4.10%
Service of statutory notice	624.28	649.88	4.10%
HMO License Renewal Charge	701.32	730.07	4.10%
Non Statutory Accommodation Inspections (plus £83.50 per additional follow up inspection)	166.55	173.38	4.10%
Fee for Assistance with (HMO) Applications and pre application Inspection (plus £7.50 per room over 5)	190.34	198.14	4.10%
Sec232 Housing Act2004 Register of Licences Viewings	51.77	53.89	4.10%
<b>Inspections</b>			
Licensing of Houses in Multiple Occupation	1,253.89	1,305.30	4.10%
Second or Subsequent Application	1,114.41	1,160.10	4.10%
Change of manager	130.52	135.87	4.10%
Licence variation	159.18	165.71	4.10%
Licence renewal fee - with significant changes	796.72	829.39	4.10%
2nd Reminder Letter for a HMO Licence	47.35	49.29	4.10%
Unlicensed HMO Fine	202.80	211.11	4.10%
<b>HOUSING SOLUTIONS</b>			
Weekly Cost of Temporary Accommodation			
Shared 1 Bed	122.77	122.77	0.00%
1 bed self contained	177.70	177.70	0.00%
2 bed self contained*	205.61	205.61	0.00%
3 bed self contained*	224.21	224.21	0.00%
4 bed self contained*	294.00	294.00	0.00%
5 bed self contained *	366.91	366.91	0.00%

\*(The above charges are subject to change and will be calculated using 90% of LHA rates plus £60 Management Fee).

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>TRAVELLERS PERMANENT ACCOMMODATION</b>			
Weekly Rent Per Pitch	98.51	102.56	4.11%
<b>Mobile Homes Act 2013</b>			
Application for a new licence	410.30	427.12	4.10%
Application for a new licence: per pitch	9.74	10.13	4.06%
Annual Licence: per pitch	9.74	10.13	4.06%
<b>Application to transfer or amend an existing licence:</b>			
Minor amendment	160.16	166.73	4.10%
Major amendment	320.10	333.32	4.13%
Annual Licence Fee (Admin and Monitoring existing site)	32.00	33.31	4.09%
Annual Licence Fee (Admin and Monitoring existing site) per pitch	12.76	13.28	4.08%
<b>First Homes</b>			
Application Fee	250.00	260.25	4.10%

## REGENERATION, CULTURE AND ENVIRONMENT

LIBRARIES	Fee 2024/25	Fee 2025/26	Increase %
<b>Overdue Charges (Per item per day)</b>			
Adults( £15 maximum)	0.25	0.30	20.00%
Children (no charge)	Free	Free	N/A
Teenagers & Retired aged 60 or over (£2.00 max)	0.10	0.15	50.00%
<b>Reservation Fees</b>			
Reservation fee for any book not in stock	3.00	4.00	33.33%
<b>Audio Visual Charges</b>			
DVD's	1.00	1.30	30.00%
<b>Membership Charges</b>			
Library card replacement - Adults (Including Over 60's)	3.50	4.00	14.29%
Library card replacement -Teenagers	1.00	1.50	50.00%
Library card replacement - Children	Free	Free	N/A
Guest use of public computer session	3.50	4.00	14.29%
<b>Damaged &amp; Lost Books</b>			
All items in print - Full replacement cost			
Antiquarian, unique & out of print material - At discretion of service			
Damaged & Lost Audio Visual Material - At discretion of service			
<b>Photocopying/Printing Charges (all sources)</b>			
Black & White A4 - per page	0.20	0.25	25.00%
Black & White A3 - per page	0.40	0.50	25.00%
Colour A4 - per page	0.90	1.00	11.11%
Colour A3 - per page	1.80	2.00	11.11%
<b>Meeting room hire Strood Library Hall, Twydall Library and all other library premises.</b>			
<b>Basic Rate</b>			
Inside Library opening hours - per hour	17.00	18.50	8.82%
Outside Library opening hours - per hour	25.00	27.00	8.00%
<b>Equipment Hire</b>			
Laptop, Projector and Screen - per event	50.00	55.00	10.00%
Microphone and Amplifier - per event	50.00	55.00	10.00%

## REGENERATION, CULTURE AND ENVIRONMENT

(All charges include VAT where applicable)

### BEREAVEMENT SERVICES

#### CEMETERIES

**INTERMENTS.** The fee includes preparation and excavation of grave, matting and presentation where required, and attendance by cemetery staff and backfilling on day of service. Subject to a minimum of 3 days notice (additional fees may be required for arrangements made in less than 3 working days). The fee also includes all administration, entries in burial registers and cemetery plan marking and a contribution towards cemetery maintenance. The fees do not include removal of any memorial, planting, shrubs, flowers or trees. Applicants must arrange for the removal of anything that has been placed on a purchased grave, at their cost and anything left remaining when digging commences will be disposed. All graves have a maximum coffin size (width and length) than can be accommodated. Where any grave has been pre-purchased alternative arrangements may have to be made for any coffin exceeding these dimensions, which may include purchasing another grave.

Where any tree or shrub that cannot be easily and quickly removed remains, the authority reserves the right to cancel or postpone the funeral and/or make an additional charge for the removal of any tree or shrub. Where necessary, specialist contractors will be used to remove trees and their costs (plus OH&P) added to any costs. Where any tree or plant is of such a size that removing it would affect the stability of any surrounding memorials or ground, the council reserves the right to recover all reasonable costs in making good, or alternatively may refuse any further burial in that grave. Digging will not proceed where an approved memorial has not been removed.

	Fee 2024/25		Fee 2025/26		increase	
	£		£		%	
	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Interment and attendance fee post 24 weeks gestation to 18 years : max grave length 1.8 m (max coffin length is 1.65m). (Adult fee is applied to a person under 18 if interred in full sized adult grave.)	-	-	-	-	0.00%	0.00%
Interment and attendance fee for Pre 24 week gestation	-	700.00	-	700.00	0.00%	0.00%
Interment and attendance fee: 18 years and above to single or double depth.	900.00	1,800.00	955.00	1,910.00	6.11%	6.11%
Interment and attendance fee: 18 years and above to treble depth.	1,150.00	2,300.00	1,230.00	2,460.00	6.96%	6.96%
Interment and attendance fee: 18 years and above to quadruple depth is special request with minimum 7 working days notice.	2,120.00	4,240.00	2,270.00	4,540.00	7.08%	7.08%
Two full burials undertaken at same time, add to interment fee:	215.00	430.00	230.00	460.00	6.98%	6.98%
Cremated Remains interment to a maximum depth of 900 mm, additional depths may be necessary if grave is to be re-used: additional depths charged according to depth and/or method of digging. Price on application.	220.00	440.00	235.00	470.00	6.82%	6.82%
2 sets of cremated remains at same time to a maximum depth of 900 mm, additional depths may be necessary if grave is to be re-used: additional depths charged according to depth and/or method of digging. Price on application.	275.00	550.00	295.00	590.00	7.27%	7.27%
Extra digging etc. to accommodate internal boarding, framework, covers etc. Prices from:	290.00	290.00	310.00	310.00	6.90%	6.90%
Services times are 90 minutes (in total, inclusive of chapel and graveside) - extra service time is 45 minutes. This cost may be trebled if prior warning not provided.	150.00	150.00	160.00	160.00	6.67%	6.67%
Less than 3 days notice where additional costs are incurred. Additional costs includes hiring in equipment and providing staff from elsewhere. 'Notice' means that FULL details must be deposited with Bereavement Services before Medway Council will commence making any arrangements and note that it may not be possible to make all necessary arrangements within this shortened timeframe where resources are unavailable.	210.00	210.00	225.00	225.00	7.14%	7.14%

**GRAVE PURCHASE.** Fee includes Exclusive burial rights for the registered owner for the agreed time period, maintenance of any grave space that is not covered by a memorial. The fee does not include the rights of ownership of the land, nor any right to place a non-approved memorial. The fee also includes all administration, entries in cemetery registers and plans and a contribution towards cemetery maintenance.

All Rights to Erect are for a maximum period of 30 years, renewable at the fee in place at the time of renewal).

(All charges include VAT where applicable)

**BEREAVEMENT SERVICES**

	Fee 2024/25		Fee 2025/26		increase	
	£		£		%	
	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Grave Selection next-in-line	65.00	65.00	70.00	70.00	7.69%	7.69%
Grave Selection	185.00	185.00	195.00	195.00	5.41%	5.41%
Exclusive Right of Burial (<30" x 84") Adult graves 30 years	1,215.00	2,430.00	1,300.00	2,600.00	7.00%	7.00%
Exclusive Right of Burial (<30" x 84") Adult graves 50 years	1,900.00	3,800.00	2,030.00	4,060.00	6.84%	6.84%
Exclusive Right of Burial (<30" to 84") Adult graves 99 years	3,695.00	7,390.00	3,950.00	7,900.00	6.90%	6.90%
Additional grave space for any coffins larger than 30" wide or 84" long	700.00	1,400.00	750.00	1,500.00	7.14%	7.14%
Child graves 6' x 3' : 50 years Inc.,, memorial permit/right to erect.	795.00	1,590.00	850.00	1,700.00	6.92%	6.92%
Child graves 6' x 3' : 99 years Inc.,, memorial permit/right to erect	1,265.00	2,530.00	1,350.00	2,700.00	6.72%	6.72%
Cremated remains grave (3' x 3') 30 years Inc.,, memorial permit, the right to erect and selection	685.00	1,370.00	730.00	1,460.00	6.57%	6.57%
Cremated remains grave (3' x 3') 50 years Inc.,, memorial permit the right to erect and selection	1,110.00	2,220.00	1,185.00	2,370.00	6.76%	6.76%
Cremated remains grave (3' x 3') 99 years Inc.,, memorial permit, the right to erect and selection	1,795.00	3,590.00	1,920.00	3,840.00	6.96%	6.96%
Woodland Burial memorial tree (inclusive of 3 year miniatous), EROB & Interment not included	1,000.00	2,000.00	1,075.00	2,150.00	7.50%	7.50%

**CEMETERY MISCELLANEOUS**

	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Use of Cemetery Chapel (Duration of Service: 45 minutes).	115.00	115.00	125.00	125.00	8.70%	8.70%
Children up to 18 years - use of Cemetery Chapel (Duration of Service:45 mins)	115.00	115.00	125.00	125.00	8.70%	8.70%
Private Use of Cemetery Chapel	250.00	250.00	275.00	275.00	10.00%	10.00%
Heating of Chapel - October to April (per service)	37.00	37.00	40.00	40.00	8.11%	8.11%
Re-open walled grave - from:	345.00	345.00	370.00	370.00	7.25%	7.25%
Exhumation – from:	1,550.00	1,550.00	1,650.00	1,650.00	6.45%	6.45%
Exhumation of cremated remains – from:	550.00	550.00	590.00	590.00	7.27%	7.27%
Alterations or transfers of right of exclusive burial and duplicate EROB's (For spouse - deduct £20.00)	68.00	68.00	70.00	70.00	2.94%	2.94%
Genealogical Search fee per surname and subject to date of Register entry (assisted searches extra)	25.00	25.00	26.00	26.00	4.00%	4.00%
Marking / identification of grave prior to visit - special request (min 5 days notice)	70.00	70.00	75.00	75.00	7.14%	7.14%
NEW: Extension to full grave EROB of 20 years - including alteration of grave deed	753.00	1,506.00	800.00	1,600.00	6.24%	6.24%
NEW: Extension to full grave EROB of 49 years - including alteration of grave deed	1,863.00	3,726.00	1,990.00	3,980.00	6.82%	6.82%
NEW: Extension to EROB full grave of 69 years - including alteration of grave deed	2,548.00	5,096.00	2,720.00	5,440.00	6.75%	6.75%
NEW: Extension to EROB cremated remains grave of 20 years - including alteration of grave deed	493.00	986.00	525.00	1,050.00	6.49%	6.49%
NEW: Extension to EROB cremated remains grave of 49 years - including alteration of grave deed	753.00	1,506.00	805.00	1,610.00	6.91%	6.91%
NEW: Extension to EROB cremated remains grave of 69 years - including alteration of grave deed	1,178.00	2,356.00	1,260.00	2,520.00	6.96%	6.96%

**CEMETERY LEASED MEMORIALS****MEDWAY ECO-SURROUND.** These are intended as being temporary grave surrounds until such time that a formal memorial is erected. The fee includes fitting and removal. Materials are re-cycled.

	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Eco surround Renewal of lease 1 year	70.00	70.00	75.00	75.00	7.14%	7.14%
Wooden Cross (and other temporary marker) 1 year permit	30.00	30.00	32.00	32.00	6.67%	6.67%
Woodland burial plaques (10 years).	300.00	300.00	320.00	320.00	6.67%	6.67%
Woodland burial plaque - extension of lease	175.00	175.00	185.00	185.00	5.71%	5.71%

**CEMETERY MEMORIAL PERMITS.** Includes issue of permit, installation inspection and safety inspections during the 30 periods that the Rights to maintain a grave are in place

	Resident	Non Resident	Resident	Non Resident	Resident	Non Resident
Permit for a cleaning, planted areas etc.	-	-	-	-	0.00%	0.00%
Additional Inscriptions (no charge if undertaken in-situ and memorials not removed or detached from grave)	95.00	95.00	100.00	100.00	5.26%	5.26%
All inclusive 30 Year Permit fee	385.00	385.00	410.00	410.00	6.49%	6.49%

(All charges include VAT where applicable)

**BEREAVEMENT SERVICES**

**CREMATORIUM**

**CREMATION FEE.** The Cremation fee includes contributions towards the environmental protection fund and the environmental surcharge, all Medical Referee Fees, Obitus Music, all attendances after the coffin has been placed on the catafalque, strewing of cremated remains in the Gardens (including witness and family led strews), and where required a Certificate of Disposal and a simple cardboard cremated remains box.

	Fee 2024/25 £	Fee 2025/26 £	increase %
	Resident and Non Resident	Resident and Non Resident	Resident and Non Resident
Adult cremation.	795.00	820.00	3.14%
Adult cremation: 9.00am and 9.30am services	610.00	625.00	2.46%
Adult Saturday Cremation - subject to availability. Includes facilities to witness the charging of the coffin.	1,025.00	1,075.00	4.88%
16 and under Saturday Cremation - subject to availability. Includes facilities to witness the charging of the coffin.	265.00	280.00	5.66%
NO SERVICE Cremation 07:45 - 08:45 or 16:00 - 17:00. This provides for a cremation only together with the strewing of cremated remains in the Gardens (where the family are not in attendance), and where required a Certificate of Disposal and cardboard cremated remains box. There is no service nor family attendance.	275.00	290.00	5.45%
Joint service/cremations - 2 adults (includes Medway container) - 45 Minute service	1,175.00	1,235.00	5.11%
Witness Coffin being committed into Cremator (Services after 9.30 am)	30.00	30.00	0.00%
Extra costs for Service Overrun from:	125.00	140.00	12.00%
Cremations under 16 years (excluding 'Late Cremations')	-	-	0.00%
<b>CREMATORIUM MISCELLANEOUS</b>			
Temporary Storage of Remains - per month - (min period of storage = 3 months, payable in advance)	55.00	58.00	5.45%
Cancellation within 48 hours of booked service (Postponement - no charge)	160.00	175.00	9.38%
Additional Chapel Time/Memorial Service	315.00	330.00	4.76%
Administration charge to cover requests for information, alterations etc. to records.	25.00	25.00	0.00%
Additional or replacement Certified Extract, label or other proof of cremation	35.00	35.00	0.00%
Obitus in service tribute - Simple Slideshow	49.00	51.00	4.08%
Obitus in service tribute - Professional Photo Tribute	85.00	89.00	4.71%
Obitus in service tribute - Family supplied video	30.00	32.00	6.67%
Obitus in service tribute - Themed tribute	95.00	100.00	5.26%
Obitus in service tribute - Physical copy of Pro Tribute	37.00	40.00	8.11%
Obitus in service tribute - Downloadable link to Pro Tribute	16.00	17.00	6.25%
Obitus in service tribute - Extra photos (each additional batch up to 25 photos)	27.00	28.00	3.70%
Obitus Webcast of service - Live broadcast	45.00	REMOVE	N/A
Obitus Webcast of service - Live broadcast + 28 days playback + downloadable	60.00	65.00	8.33%
Obitus Webcast of service - for young people (up to 18 years of age)	Free	-	N/A
Obitus Video book keepsake	95.00	99.00	4.21%
Obitus Memory Box keepsake	130.00	135.00	3.85%
Obitus additional physical copy DVD, BluRay, USB	30.00	32.00	6.67%
Obitus additional physical copy Video Book	50.00	52.00	4.00%
Obitus additional physical copy memory box	70.00	73.00	4.29%
Obitus Webcast of service - Physical copy on DVD, Blue-Ray or USB	65.00	68.00	4.62%
Overside Coffin - if a coffin is over 26" wide, we must have coffin sizes on the paperwork three days before the service	105.00	110.00	4.76%
Receiving cremated remains from elsewhere	110.00	115.00	4.55%
Witness strewing of Cremated Remains	45.00	45.00	0.00%
Unwitnessed Interment of Cremated Remains	75.00	75.00	0.00%
Witnessed Interment of Cremated Remains	120.00	125.00	4.17%

(All charges include VAT where applicable)

**BEREAVEMENT SERVICES**

	Fee 2024/25 £	Fee 2025/26 £	increase %
<b>Book of Remembrance - includes 1 swipe card</b>	<b>Resident and Non Resident</b>	<b>Resident and Non Resident</b>	<b>Resident and Non Resident</b>
2 Line Entry	85.00	85.00	0.00%
5 Line Entry	169.00	169.00	0.00%
8 Line Entry	222.00	222.00	0.00%
5 Line Entry with motif	243.00	243.00	0.00%
8 Line Entry with motif	280.00	280.00	0.00%
Additional screens of text, motif, pictures etc. for digital book of remembrance (per screen)	70.00	70.00	0.00%
Additional swipe card for digital book of remembrance (existing entries)	27.00	27.00	0.00%
<b>Book of Remembrance for Babies - includes 1 swipe card</b>			
Charge Per Line	21.00	21.00	0.00%
Charge For Motif	80.00	80.00	0.00%
Additional screens of text, motif, pictures etc., for digital book of remembrance (per screen)	64.00	64.00	0.00%
Additional swipe card for digital book of remembrance (existing entries)	27.00	27.00	0.00%
<b>Miniature Books - Existing books only</b>			
Each Additional Line	32.00	32.00	0.00%
All Crests/Motifs	79.00	79.00	0.00%
Postage and Packaging of books - Studio Returns	16.00	16.00	0.00%
<b>Memorial Plaques</b>			
Perspex plaque - replacement or alteration to existing plaque including additional name	100.20	100.20	0.00%
Perspex garden plaque - new and renewal (5 years)	158.00	158.00	0.00%
End of lease buyback	20.00	20.00	0.00%
<b>Bronze Wall Plaques 5 -10 year lease - Renewal Only</b>			
Bronze wall plaque - extension of lease 10 years, no new plaque	210.00	210.00	0.00%
Bronze wall plaque - extension of lease 5 years, no new plaque	115.00	115.00	0.00%
<b>Wall Plaques (Granite and Flois available) - Replacement Charges for the Above</b>			
5 year lease - New Granite / Floris wall plaque inscription only	222.60	222.60	0.00%
Extension of lease - 5 years. Existing wall plaque used	137.00	137.00	0.00%
10 year lease - New Granite / Floris wall plaque inscription only	369.00	369.00	0.00%
Extension of lease - 10 years. Existing wall plaque used	364.00	364.00	0.00%
Wall plaque Motif / Photo	155.00	155.00	0.00%
Replacement or alternation to existing wall plaque	235.00	235.00	0.00%
End of lease buyback	40.00	40.00	0.00%
<b>Benches - 5-10 year lease - (12" x 2½ " plaque) 10 year lease various locations around the grounds subject to availability</b>	<b>Resident and Non Resident</b>	<b>Resident and Non Resident</b>	<b>Resident and Non Resident</b>
Extension of lease 10 years	1,250.00	1,250.00	0.00%
Extension of lease 5 years	635.00	635.00	0.00%
Additional Bronze Plaque	210.00	210.00	0.00%
<b>Shared Benches - (5" x 3" plaque ) 5 year lease various locations around the grounds subject to availability</b>			
Shared bench Perspex plaque - replacement or alteration to existing plaque including additional name	95.00	95.00	0.00%
Shared bench Perspex plaque [5 Years] - New & Renewal	185.00	185.00	0.00%
End of lease buyback	20.00	20.00	0.00%



(All charges include VAT where applicable)

**BEREAVEMENT SERVICES**

**Columbaria & Granite Niche - 5- 10 year lease subject to availability**

Columbaria Motifs extra (subject to design) – includes first 80 characters [10 years]	1,350.00
Columbaria - extension of lease 10 years without refurbishment	850.00
Columbaria - extension of lease 5 years without refurbishment	530.00
Granite Niche - [10 years]	1,265.00
Granite Niche - [5 years]	840.00
Granite Niche - extension of lease 10 years without refurbishment	790.00
Granite Niche - extension of lease 5 years without refurbishment	500.00
Granite Niche / Columbaria refurbishment (inc P&P)	130.00
Columbaria inscriptions (price per character after the first 80)	4.00
Columbaria Motif (from standard catalogue). Prices from:	155.00
Columbaria Motif (own design supplied). Prices from:	180.00
Columbaria Motif/photo on ceramic from:	210.00
Replacement Plate for columbaria - includes 80 characters	240.00
Additional Inscription to Columbaria - includes 80 characters <b>+P&amp;P</b>	210.00
Postage and packing of columbaria plates - Courier	60.00
Columbaria, Motifs extra (subject to design) – includes first 80 characters [5 years]	900.00
End of lease buyback	50.00

**Fee 2024/25**  
£

1,350.00
850.00
530.00
1,265.00
840.00
790.00
500.00
130.00
4.00
155.00
180.00
210.00
240.00
210.00
60.00
900.00
50.00

**Fee 2025/26**  
£

0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

**increase**  
%

**Granite Flower Kerbs - 5 -10 year lease (RWA Glades 32 & 38) subject to availability**

Granite Flower Kerb both colours [10 years]	635.00
Granite Flower Kerb both colours extension of lease 10 years without refurbishment	500.00
Granite Flower Kerb both colours extension of lease 5 years without refurbishment	265.00
Granite Flower Kerb replacement both colours	185.00
Granite Flower Kerb both colours [5 Years]	425.00
Granite Flower Kerb refurbishment (include P&P)	80.00
End of lease buyback	30.00

635.00
500.00
265.00
185.00
425.00
80.00
30.00

0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

**Mushrooms - 5-10 year lease (glades 5 & 18, Podkin and 2 area's of bluebell walk)**

	<b>Resident and Non Resident</b>
Mushroom Plaque 10 years	375.00
Mushroom Plaque 5 years	240.00
Replacement Mushroom Plaque (Carriage included)	160.00
Extension of lease 10 year without refurbishment	265.00
Extension of lease 5 years without refurbishment	160.00
Mushroom Plaque Refurbishment (carriage included)	80.00

<b>Resident and Non Resident</b>
375.00
240.00
160.00
265.00
160.00
80.00

<b>Resident and Non Resident</b>
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

**Dedicated roses - 5-10 year lease**

Standard rose tree replacement plaque or replacement (maximum of 3 plaques)	110.00
Standard rose tree with plaque on stem [5 Years] - New & Renewal	320.00
Standard rose tree [10 Years] - New & Renewal (not including plaque)	575.00

110.00
320.00
575.00

0.00%
0.00%
0.00%

**Dedicate Tree - 10 year lease**

Dedicated Tree plaque (maximum of 5 plaques)	110.00
Dedicated Tree (10 year lease) (not including plaque)	875.00

110.00
875.00

0.00%
0.00%

(All charges include VAT where applicable)

#### BEREAVEMENT SERVICES

##### Bluebell Memorials - 5-10 year lease (Podkin glade and bluebell walk) Subject to availability

Single memorial - (left or right of a pair) inscription only [10 years]	1,150.00
Single memorial - (stand alone) inscription only [10 years]	1,315.00
Single memorial - (left or right of a pair) inscription only [5 Years]	630.00
Single memorial - (stand alone) inscription only [5 Years]	710.00
Single memorial renewal 10 years no refurbishment	790.00
Single memorial renewal 5 years no refurbishment	500.00
Replacement plate with or without photo	210.00
Bluebell Memorial Ceramic motif / picture	158.00
Bluebell Memorial refurbishment	100.00
End of lease buyback	40.00

1,150.00
1,315.00
630.00
710.00
790.00
500.00
210.00
158.00
100.00
40.00

0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

##### Granite Book - 5-10 year lease (6" x 4" plaque) entrance to glade 16 subject to availability

Granite Book Plaque [10 years]	210.00
--------------------------------	--------

210.00
--------

0.00%
-------

##### Sundial & Babe-in-Hand- 5 -10 year lease subject to availability

	Resident and Non Resident
Small plaque [10 years]	315.00
Medium Plaque [10 years]	330.00
Large Plaque [10 years]	345.00
Replacement plaque (all sizes)	135.00
Extension of lease - 10 years without refurbishment	205.00
Extension of lease - 5 years without refurbishment	130.00
Small plaque [5 Years]	210.00
Medium plaque [5 Years]	225.00
Large plaque [5 Years]	240.00
Refurbishment (all sizes)	80.00

Resident and Non Resident
315.00
330.00
345.00
135.00
205.00
130.00
210.00
225.00
240.00
80.00

Resident and Non Resident
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

##### Memorial - Mulberry Tree

	Resident and Non Resident
5 Year Lease	265.00
10 Year Lease	425.00

Resident and Non Resident
265.00
425.00

Resident and Non Resident
0.00%
0.00%

##### Other charges

Postage for garden plaques	13.00
Arrange funeral under Public Health (Control of Disease) Act 1984, including full property search. From:	685.00
Arrange funeral under Public Health (Control of Disease) Act 1984. From :	310.00

13.00
700.00
330.00

0.00%
2.19%
6.45%

Other memorials and services available subject to demand and availability. Fees determined as necessary if new products introduced during year. Extended leases may be available on certain memorials subject to availability and demand - price on application. Medical Referee fees are included in the cremation fee. Should these fees be increased, the cremation fee is to be increased accordingly.

## REGENERATION, CULTURE AND ENVIRONMENT

### Registration Services

(All charges include VAT where applicable)

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Medway Register Office</b>			
<b>ALL CEREMONIES - APPROVED PREMISES</b>			
Ceremony fee (Booking) non refundable	60.00	60.00	0.00%
Monday to Friday Ceremony fee (Attendance)	490.00	490.00	0.00%
Saturday Ceremony fee (Attendance)	590.00	590.00	0.00%
<b>ALL CEREMONIES Corn Exchange (Library Room)</b>			
<b>Venues annexed to the Register Office, for up to 60 Guests.</b>			
<b>(Larger parties subject to negotiation in context)</b>			
Ceremony fee (Booking) non refundable	60.00	60.00	0.00%
Monday to Friday Ceremony fee (Attendance)	200.00	200.00	0.00%
Saturday Ceremony fee (Attendance)	250.00	250.00	0.00%
<b>ALL CEREMONIES The Guildhall Rochester</b>			
<b>Saturdays only</b>			
Ceremony fee (Booking) non refundable	60.00	60.00	0.00%
Saturday Ceremony fee (Attendance)	350.00	350.00	0.00%
<b>Handling Fees for bookings on behalf of other premises</b>			
Personal Citizenship Ceremonies	255.00	255.00	0.00%
Initial licensing/Renewal of a venue	1,950.00	1,950.00	0.00%
Request for review	500.00	500.00	0.00%
<b>Sale of Products/Additional Services</b>			
Name Change	50.00	50.00	0.00%

REGENERATION, CULTURE AND ENVIRONMENT

Medway Adult Education

Academic Year Charges (from 1 August 2025)

Adult Skills Courses

Academic Year £ (per hour excluding registration fee):  
 20 guided learning hours including registration fee  
 40 guided learning hours including registration fee  
 60 guided learning hours including registration fee  
 80 guided learning hours including registration fee

Community Learning Courses

Academic Year £ (per hour excluding registration fee):  
 3 guided learning hours including registration fee  
 10 guided learning hours including registration fee  
 20 guided learning hours including registration fee  
 40 guided learning hours including registration fee  
 60 guided learning hours including registration fee

Drawing and painting, pottery, ceramics, dressmaking and stained glass courses

Academic Year £ (per hour excluding registration fee):  
 3 guided learning hours including registration fee  
 10 guided learning hours including registration fee  
 20 guided learning hours including registration fee  
 40 guided learning hours including registration fee  
 60 guided learning hours including registration fee

Commercial rate courses (non-SFA funded)

Academic Year £ (per hour excluding registration fee):  
 20 guided learning hours including registration fee  
 57.5 guided learning hours including registration fee

Additional charges - will be levied on individual courses to reflect costs of materials, examination fees and venue hire for external venues.

Please refer to the directory of adult learning courses for the definitive price for particular courses.

Lettings

Standard classroom per hour  
 ICT suite per hour

	Course fees (full)	Course fees (concession 75%)	Course fees (full)	Course fees (concession 75%)	Course Fees (Full) Increase %	Course fees (concession 75%) %
	2024/25 £	2024/25 £	2025/26 £	2025/26 £		
Academic Year £ (per hour excluding registration fee):	4.22	3.06	4.56	3.30	8.06%	7.84%
20 guided learning hours including registration fee	98.12	76.81	105.97	82.95	8.00%	7.99%
40 guided learning hours including registration fee	181.46	139.36	195.98	150.51	8.00%	8.00%
60 guided learning hours including registration fee	264.80	202.03	285.98	218.19	8.00%	8.00%
80 guided learning hours including registration fee	348.15	264.80	376.00	285.98	8.00%	8.00%
Academic Year £ (per hour excluding registration fee):	4.22	3.17	4.56	3.42	8.06%	7.89%
3 guided learning hours including registration fee	22.16	18.88	23.93	20.39	7.99%	8.00%
10 guided learning hours including registration fee	55.91	44.42	60.38	47.97	7.99%	7.99%
20 guided learning hours including registration fee	101.28	79.86	109.38	86.24	8.00%	7.99%
40 guided learning hours including registration fee	188.84	145.69	203.94	157.35	8.00%	8.00%
60 guided learning hours including registration fee	276.41	211.32	298.52	228.23	8.00%	8.00%
Academic Year £ (per hour excluding registration fee):	4.22	3.17	4.56	3.42	8.06%	7.89%
3 guided learning hours including registration fee	22.16	19.10	23.93	20.63	7.99%	8.01%
10 guided learning hours including registration fee	56.97	45.15	61.53	48.76	8.00%	8.00%
20 guided learning hours including registration fee	104.45	81.47	112.81	87.98	8.00%	7.99%
40 guided learning hours including registration fee	194.12	148.65	209.65	160.54	8.00%	8.00%
60 guided learning hours including registration fee	283.80	216.06	306.50	233.34	8.00%	8.00%
Academic Year £ (per hour excluding registration fee):	9.50	N/A	10.26	N/A	8.00%	N/A
20 guided learning hours including registration fee	205.73	N/A	222.19	N/A	8.00%	N/A
57.5 guided learning hours including registration fee	566.54	N/A	611.86	N/A	8.00%	N/A
Standard classroom per hour	20.05	N/A	21.65	N/A	7.98%	N/A
ICT suite per hour	56.97	N/A	61.53	N/A	8.00%	N/A

Any discounts/special offers to maximise course attendance are to be authorised by the *Head of Service & Director*

## REGENERATION, CULTURE AND ENVIRONMENT

### PROPERTY & CAPITAL PROJECTS

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%

#### COMMUNITY CENTRES

*NB: Rates for all rooms negotiable for long-term, regular and community group bookings*

#### HOOK MEADOW COMMUNITY CENTRE

##### MAIN HALL (Bank holidays, New Year's Eve & Christmas on application)

###### Regular User Groups

Hall hire daytime rate (per hour)	19.50	21.10	8.21%
Hall hire evening rate (per hour)	23.90	25.80	7.95%

###### Non Regular Users

Hall hire Monday to Friday day (per hour)	27.60	29.80	7.97%
Hall hire Monday to Thursday evening (per hour)	39.40	42.60	8.12%
Hall hire Saturday & Sunday day (per hour)	30.40	32.90	8.22%
Hall hire Friday, Saturday & Sunday evening (per hour)	54.60	59.00	8.06%
Large Kitchen day (per booking)	44.10	47.70	8.16%
Large Kitchen evening (per booking)	44.10	47.70	8.16%
Small Kitchen day (per booking)	20.40	22.00	7.84%
Small Kitchen evening (per booking)	22.00	23.80	8.18%

##### LARGE ROOM (Weddings & functions room hire only)

###### Regular User Groups

Hall hire daytime rate (per hour)	15.10	16.30	7.95%
Hall hire evening rate (per hour)	16.70	18.00	7.78%

###### Non Regular Users

Room hire Monday to Friday day (per hour)	18.40	19.90	8.15%
Room hire Monday to Thursday evening (per hour)	20.80	22.50	8.17%
Room hire Saturday & Sunday day (per hour)	17.50	18.90	8.00%
Hall hire Friday, Saturday & Sunday evening (per hour)	33.20	35.90	8.13%

##### SMALL ROOM (Room hire only)

###### Regular User Groups

Hall hire daytime rate (per hour)	8.10	8.70	7.41%
Hall hire evening rate (per hour)	8.50	9.20	8.24%

###### Non Regular Users

Room hire Monday to Friday day (per hour)	9.40	10.20	8.51%
Room hire Monday to Thursday evening (per hour)	9.60	10.40	8.33%
Room hire Saturday & Sunday day (per hour)	16.50	17.80	7.88%
Hall hire Friday, Saturday & Sunday evening (per hour)	17.40	18.80	8.05%

#### COMPUTER SUITE

Regular User Groups - day or evening (per hour)	15.10	16.30	7.95%
Non Regular Users - day or evening (per hour)	15.70	17.00	8.28%
My Desk - Individual desk work space (per month)	142.60	154.00	7.99%

## REGENERATION, CULTURE AND ENVIRONMENT

### PROPERTY & CAPITAL PROJECTS

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%

#### COMMUNITY CENTRES

*NB: Rates for all rooms negotiable for long-term, regular and community group bookings*

#### WHITE ROAD COMMUNITY CENTRE

##### Regular User Groups

Main Hall hire day or evening (per hour)	17.70	19.10	7.91%
One To One Room hire day or evening (per hour)	17.70	19.10	7.91%

##### Non Regular Users

Main Hall hire Monday to Thursday day or evening and Friday day (per h	27.60	29.80	7.97%
Main Hall hire Saturday & Sunday day (per hour)	30.40	32.80	7.89%
Main Hall hire Friday, Saturday & Sunday evening (per hour)	39.90	43.10	8.02%
One To One Room hire day or evening (per hour)	18.60	20.10	8.06%
Family Room hire day or evening (per hour)	15.70	17.00	8.28%

#### CHATTENDEN COMMUNITY CENTRE

##### MAIN COMMUNITY BUILDING

##### Regular User Groups

Main Hall hire day or evening (per hour)	17.70	19.10	7.91%
Crèche hire day or evening (per hour)	17.70	19.10	7.91%
One to One Room day or evening (per hour)	17.70	19.10	7.91%
Computer Suite day or evening (per hour)	17.70	19.10	7.91%

##### Non Regular Users

Hall hire Monday to Thursday day or evening and Friday day (per hour)	27.60	29.80	7.97%
Main Hall hire Saturday & Sunday day (per hour)	29.60	32.00	8.11%
Hall hire Friday, Saturday & Sunday evening (per hour)	32.40	35.00	8.02%
Crèche hire day or evening (per hour)	18.60	20.10	8.06%
One to One Room day or evening (per hour)	18.60	20.10	8.06%
Computer Suite day or evening (per hour)	18.60	20.10	8.06%
My Desk - Individual desk work space (per month)	142.60	154.00	7.99%

#### LARGE HALL

##### Regular User Groups

Hall hire day or evening (per hour)	23.40	25.30	8.12%
End Hall hire day or evening (per hour)	15.90	17.20	8.18%
Back Office hire day or evening (per hour)	18.00	19.50	8.33%

##### Non Regular Users

Hall hire Monday to Thursday day or evening and Friday day (per hour)	27.60	29.80	7.97%
Hall hire Saturday & Sunday day (per hour)	31.40	33.90	7.96%
Hall hire Friday, Saturday & Sunday evening (per hour)	39.90	43.10	8.02%
End Hall hire day or evening (per hour)	18.60	20.10	8.06%
Back Office hire day or evening (per hour)	18.60	20.10	8.06%

## REGENERATION, CULTURE AND ENVIRONMENT

### PROPERTY & CAPITAL PROJECTS

Fee 2024/25	Fee 2025/26	Increase
£	£	%

#### COMMUNITY CENTRES

**NB: Rates for all rooms negotiable for long-term, regular and community group bookings**

#### **ST GEORGE'S CENTRE HALL HIRE RATES**

*(Bank Holidays, New Years Eve and Christmas On Application)*

##### **Monday - Thursday**

Half Day 9am - 12.30pm or 1.30pm to 5pm

- Charity/Community Groups	384.50	415.30	8.01%
- All Others	474.20	512.20	8.01%

Full Day 9am - 5pm

- Charity/Community Groups	709.00	765.80	8.01%
- All Others	877.80	948.00	8.00%

Evening 6pm - 12 midnight

- Charity/Community Groups	499.00	539.00	8.02%
- All Others	628.80	679.10	8.00%

##### **Friday, Saturday or Sunday**

Half Day 9am - 12.30pm or 1.30pm to 5pm

- Charity/Community Groups	384.00	414.70	7.99%
- All Others	474.20	512.20	8.01%

Full Day 9am - 5pm

- Charity/Community Groups	709.00	765.70	8.00%
- All Others	877.80	948.00	8.00%

Evening 6pm - 12 midnight

- Charity/Community Groups	755.90	816.40	8.00%
- All Others	947.40	1,023.20	8.00%

##### **Audio Visual Equipment**

Half Day 9am - 12.30pm or 1.30pm to 5pm

- Charity/Community Groups	127.10	137.30	8.03%
- All Others	163.50	176.60	8.01%

Full Day 9am - 5pm

- Charity/Community Groups	229.50	247.90	8.02%
- All Others	284.30	307.10	8.02%

Evening 6pm - 12 midnight

- Charity/Community Groups	195.70	211.40	8.02%
- All Others	250.60	270.70	8.02%

##### **Use of Catering Kitchen**

Half Day 9am - 12.30pm or 1.30pm to 5pm

- Charity/Community Groups	50.60	54.70	8.10%
- All Others	64.40	69.60	8.07%

Full Day 9am - 5pm

- Charity/Community Groups	95.00	102.60	8.00%
- All Others	117.10	126.50	8.03%

Evening 6pm - 12 midnight

- Charity/Community Groups	124.00	133.90	7.98%
- All Others	157.70	170.30	7.99%

## REGENERATION, CULTURE AND ENVIRONMENT

### PROPERTY & CAPITAL PROJECTS

Fee 2024/25 Fee 2025/26 Increase

£ £ %

#### COMMUNITY CENTRES

*NB: Rates for all rooms negotiable for long-term, regular and community group bookings*

#### **General Fund Properties (To be charged to Housing)**

85 THE BROOK- 2 bed property	183.58	191.11
87 THE BROOK - 2 Bed property	183.58	191.11
76 Newnham Street Chatham - 3 bed Property	200.19	208.40
194 Darnley Rd - 3 bed Property	200.19	208.40
41 Byron Road - 3 bed Property	200.19	208.40
83 Edinburgh Road - 3 bed Property	200.19	208.40
9 Alfred Close - 2 bed Property	183.58	191.11
Scottswood House St Lenoards Ave -2 bed Property	183.58	191.11
Scottswood House St Lenoards Ave -2 bed Property	183.58	191.11
Scottswood House St Lenoards Ave -2 bed Property	183.58	191.11
Scottswood House St Lenoards Ave -2 bed Property	183.58	191.11
3 Quenn Street - 2 bed property	183.58	191.11

*Any new acquisitions will be charged at the same rate as above*



**BUSINESS SUPPORT DEPARTMENT**

**Community Interpreting Service (CIS) Non NHS Fees & Charges**

Fees & Charges for the Community Interpreting Service that are delivered outside of Medway & Kent are to be negotiated on an individual basis.

**Translation Charges: Translation can be delivered electronically, by fax or as a hard copy. All prices are excluding VAT**

Language	All Documents		All Documents		Increase in Rate / 1,000 words	Increase in Minimum
	Rate/ 1000	Minimum 200 words	Rate/ 1000	Minimum Charge		
	£	£	£	£	%	%
Albanian						
Arabic	165.00	50.00	165.00	50.00	0.0%	0.0%
Bengali	165.00	50.00	165.00	50.00	0.0%	0.0%
Bosnian/Serbo-Croat	165.00	50.00	165.00	50.00	0.0%	0.0%
Chinese	165.00	50.00	165.00	50.00	0.0%	0.0%
Czech	165.00	50.00	165.00	50.00	0.0%	0.0%
Danish	165.00	50.00	165.00	50.00	0.0%	0.0%
Dutch	182.00	50.00	182.00	50.00	0.0%	0.0%
Farsi/Persian	182.00	50.00	182.00	50.00	0.0%	0.0%
French	165.00	50.00	165.00	50.00	0.0%	0.0%
German	165.00	50.00	165.00	50.00	0.0%	0.0%
Greek	165.00	50.00	165.00	50.00	0.0%	0.0%
Gujarati	165.00	50.00	165.00	50.00	0.0%	0.0%
Hindi	165.00	50.00	165.00	50.00	0.0%	0.0%
Hungarian	165.00	50.00	165.00	50.00	0.0%	0.0%
Italian	165.00	50.00	165.00	50.00	0.0%	0.0%
Japanese	165.00	50.00	165.00	50.00	0.0%	0.0%
Kurdish Kurmanji	182.00	50.00	182.00	50.00	0.0%	0.0%
Kurdish Sorani	182.00	50.00	182.00	50.00	0.0%	0.0%
Latvian	182.00	50.00	182.00	50.00	0.0%	0.0%
Lithuanian	165.00	50.00	165.00	50.00	0.0%	0.0%
Nepalese	165.00	50.00	165.00	50.00	0.0%	0.0%
Polish	182.00	50.00	182.00	50.00	0.0%	0.0%
Punjabi	165.00	50.00	165.00	50.00	0.0%	0.0%
Portuguese	165.00	50.00	165.00	50.00	0.0%	0.0%
Pashto	165.00	50.00	165.00	50.00	0.0%	0.0%
Romanian	165.00	50.00	165.00	50.00	0.0%	0.0%
Russian	165.00	50.00	165.00	50.00	0.0%	0.0%
Slovak	165.00	50.00	165.00	50.00	0.0%	0.0%
Somali	165.00	50.00	165.00	50.00	0.0%	0.0%
Spanish	165.00	50.00	165.00	50.00	0.0%	0.0%
Swahili	165.00	50.00	165.00	50.00	0.0%	0.0%
Tamil	165.00	50.00	165.00	50.00	0.0%	0.0%
Thai	165.00	50.00	165.00	50.00	0.0%	0.0%
Turkish	182.00	50.00	182.00	50.00	0.0%	0.0%
Ukrainian	165.00	50.00	165.00	50.00	0.0%	0.0%
Vietnamese	165.00	50.00	165.00	50.00	0.0%	0.0%
Urdu	165.00	50.00	165.00	50.00	0.0%	0.0%
<i>Other languages available on request</i>	165.00	50.00	165.00	50.00	0.0%	0.0%

**Face to Face Interpreting Charges**

Charges are made for a minimum of 30 minutes and then at increments of 15 minutes for interpreting

	Fee 2024/25				Fee 2025/26				Travel Time Increase	Interpreting Fee Increase
	Travel Time Per Hour	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel time	Interpreting Fixed Fee Per Hour	Mileage Per Mile	Parking Fees		
	£	£	£	£	£	£	£	£	%	%
Mon-Fri 9am-5pm	0.00	48.00	0.40	As incurred	0.00	48.00	0.40	As incurred	0.0%	0.0%
Mon-Fri 5pm-9am	0.00	72.00	0.40	As incurred	0.00	72.00	0.40	As incurred	0.0%	0.0%
Saturdays	0.00	72.00	0.40	As incurred	0.00	72.00	0.40	As incurred	0.0%	0.0%
Sundays & Bank Holidays	0.00	96.00	0.40	As incurred	0.00	96.00	0.40	As incurred	0.0%	0.0%
Day rate (between 5 and 8 hours) - one charge per day	0.00	275.00	0.40	As incurred	0.00	275.00	0.40	As incurred	0.0%	0.0%

	Travel Time Per Hour	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel time	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel Time Increase	Interpreting Time Increase
	£	£	£	£	£	£	£	£	%	%
Legal Aid prescribed rates	18.66	28.00	0.40	As incurred	18.66	28.00	0.40	As incurred	0.0%	0.0%

**Telephone Interpreting Charges**

Charges are made for a minimum of 5 minutes and then at 1 minute increments thereafter plus utility charge\* if applicable

	Fee 2024/25				Fee 2025/26				Increase In Charge Per Minute First 30 Minutes	Increase In Charge Per Minute Every 15 Minutes Thereafter
	Charged per minute - equivalent to first 30 Minutes	Charged per minute - equivalent to every 15 minutes thereafter	Utility Charge - Landline Per Minute	Utility Charge - Mobile Per Minute	Charged per minute - equivalent to first 30 Minutes	Charged per minute - equivalent to every 15 minutes thereafter	Utility Charge - Landline Per Minute	Utility Charge - Mobile Per Minute		
	£	£	£	£	£	£	£	£	%	%
Mon-Fri 9am-5pm	22.50	11.25	0.10	0.30	22.50	11.25	0.10	0.30	0.0%	0.0%
Mon-Fri 5pm-9am	33.75	16.88	0.10	0.30	33.75	16.88	0.10	0.30	0.0%	0.0%
Saturdays	33.75	16.88	0.10	0.30	33.75	16.88	0.10	0.30	0.0%	0.0%
Sundays & Bank Holidays	33.75	16.88	0.10	0.30	33.75	16.88	0.10	0.30	0.0%	0.0%

\*applies only to calls made by interpreters for the actual duration of telephone interpreting at £0.10/minute for land lines and £0.30 or higher/minute for mobiles.

**Cancellation Charges**

	Fee 2024/25	
	Cancelled Within 24 Hours	Did Not Proceed as booked
	£	£
Face to face Interpreting - duration of appointment booked		
Travel - per hour	48.00	48.00
Mileage - per mile	0.00	0.00
Expenses	0.00	0.40
	0.00	As incurred
<b>Legal Aid prescribed rates:</b>		
Interpreting per hour		
Travel - per hour	28.00	28.00
Mileage - per mile	0.00	18.66
Expenses	0.00	0.40
	0.00	As incurred
Telephone interpreting - minimum of 30 mins - per hour		
	22.50	22.50

Fee 2025/26	
Cancelled Within 24 Hours	Did Not Proceed as booked
£	£
48.00	48.00
0.00	0.00
0.00	0.40
0.00	As incurred
28.00	28.00
0.00	18.66
0.00	0.40
0.00	As incurred
22.50	22.50

Increase cancelled within 24 hours	Increase - Did not proceed as booked
%	%
0.0%	0.0%
N/A	N/A
N/A	0.0%
N/A	N/A
0.0%	0.0%
N/A	0.0%
N/A	0.0%
N/A	N/A
0.0%	0.0%

**Short Notice Charges**

	Fee 2024/25
	Booked within 12 hours
	£
Face to face or remote interpreting requested within 12 hours of the appointment	12.00

Fee 2025/26
Booked within 12 hours
£
12.00

% Increase
Booked within 12 hours
%
0.0%

**Community Interpreting Service (CIS) NHS Fees and Charges**

Fees & Charges for the Community Interpreting Service that are delivered outside of Medway & Kent are to be negotiated on an individual basis.

**Translation Charges**

Translation can be delivered electronically, by fax or as a hard copy. All prices are excluding VAT

Language	Fee 2024/25		Fee 2025/26		Increase in Rate / 1,000 words	Increase in Minimum
	All Documents	All Documents	All Documents	All Documents		
	Rate/ 1000 words	Minimum Charge	Rate/ 1000 words	Minimum Charge		
Albanian						
Arabic	£	£	£	£	%	%
Bengali	149.00	50.00	149.00	50.00	0.0%	0.0%
Bosnian/Serbo-Croat	164.00	50.00	164.00	50.00	0.0%	0.0%
Chinese	164.00	50.00	164.00	50.00	0.0%	0.0%
Czech	164.00	50.00	164.00	50.00	0.0%	0.0%
Danish	164.00	50.00	164.00	50.00	0.0%	0.0%
Dutch	164.00	50.00	164.00	50.00	0.0%	0.0%
Farsi/Persian	182.00	50.00	182.00	50.00	0.0%	0.0%
French	182.00	50.00	182.00	50.00	0.0%	0.0%
German	164.00	50.00	164.00	50.00	0.0%	0.0%
Greek	149.00	50.00	149.00	50.00	0.0%	0.0%
Gujarati	149.00	50.00	149.00	50.00	0.0%	0.0%
Hindi	164.00	50.00	164.00	50.00	0.0%	0.0%
Hungarian	164.00	50.00	164.00	50.00	0.0%	0.0%
Italian	164.00	50.00	164.00	50.00	0.0%	0.0%
Japanese	164.00	50.00	164.00	50.00	0.0%	0.0%
Kurdish Kurmanji	149.00	50.00	149.00	50.00	0.0%	0.0%
Kurdish Sorani	182.00	50.00	182.00	50.00	0.0%	0.0%
Latvian	182.00	50.00	182.00	50.00	0.0%	0.0%
Lithuanian	182.00	50.00	182.00	50.00	0.0%	0.0%
Nepalese	164.00	50.00	164.00	50.00	0.0%	0.0%
Polish	164.00	50.00	164.00	50.00	0.0%	0.0%
Punjabi	182.00	50.00	182.00	50.00	0.0%	0.0%
Portuguese	146.00	50.00	146.00	50.00	0.0%	0.0%
Pashto	164.00	50.00	164.00	50.00	0.0%	0.0%
Romanian	149.00	50.00	149.00	50.00	0.0%	0.0%
Russian	164.00	50.00	164.00	50.00	0.0%	0.0%
Slovak	164.00	50.00	164.00	50.00	0.0%	0.0%
Somali	149.00	50.00	149.00	50.00	0.0%	0.0%
Spanish	164.00	50.00	164.00	50.00	0.0%	0.0%
Swahili	149.00	50.00	149.00	50.00	0.0%	0.0%
Tamil	164.00	50.00	164.00	50.00	0.0%	0.0%
Thai	164.00	50.00	164.00	50.00	0.0%	0.0%
Turkish	164.00	50.00	164.00	50.00	0.0%	0.0%
Ukrainian	182.00	50.00	182.00	50.00	0.0%	0.0%
Vietnamese	149.00	50.00	149.00	50.00	0.0%	0.0%
Urdu	164.00	50.00	164.00	50.00	0.0%	0.0%
Other languages available on request	149.00	50.00	149.00	50.00	0.0%	0.0%
	164.00	50.00	164.00	50.00	0.0%	0.0%

**Face to Face Interpreting Charges**

Charges are made for a minimum of 30 minutes and then at increments of 15 minutes for interpreting

	Fee 2024/25				Fee 2025/26				Travel Time Increase	Interpreting Fee Increase
	Travel Time Per Hour	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel time	Interpreting Fixed Fee Per Hour	Mileage Per Mile	Parking Fees		
Mon-Fri 9am-5pm	£	£	£	£	£	£	£	£	%	%
Mon-Fri 5pm-9am	0.00	45.00	0.40	As incurred	0.00	45.00	0.40	As incurred	N/A	0.0%
Saturdays	0.00	67.50	0.40	As incurred	0.00	67.50	0.40	As incurred	N/A	0.0%
Sundays & Bank Holidays	0.00	67.50	0.40	As incurred	0.00	67.50	0.40	As incurred	N/A	0.0%
Day rate (between 5 and 8 hours) - one charge per day	0.00	90.00	0.40	As incurred	0.00	90.00	0.40	As incurred	N/A	0.0%
	0.00	250.00	0.40	As incurred	0.00	250.00	0.40	As incurred	N/A	0.0%

Legal Aid prescribed rates	Travel Time Per Hour	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel time	Interpreting Per Hour	Mileage Per Mile	Parking Fees	Travel Time Increase	Interpreting Time Increase
	£	£	£	£	£	£	£	£	%	%
	18.66	28.00	0.40	As incurred	18.66	28.00	0.40	As incurred	0.0%	0.0%

**Telephone Interpreting Charges**

Charges are made for a minimum of 5 minutes and then at 1 minute increments thereafter plus utility charge\* if applicable

	Fee 2024/25				Fee 2025/26				Increase In Charge Per Minute First 30 Minutes	Increase In Charge Per Minute Every 15 Minutes Thereafter
	Charged per minute - equivalent to first 30 Minutes	Charged per minute - equivalent to every 15 minutes thereafter	Utility Charge - Landline Per Minute	Utility Charge - Mobile Per Minute	Charged per minute - equivalent to first 30 Minutes	Charged per minute - equivalent to every 15 minutes thereafter	Utility Charge - Landline Per Minute	Utility Charge - Mobile Per Minute		
Mon-Fri 9am-5pm	£	£	£	£	£	£	£	£	%	%
Mon-Fri 5pm-9am	22.50	7.50	0.10	0.30	22.50	7.50	0.10	0.30	0.0%	0.0%
Saturdays	33.75	11.25	0.10	0.30	33.75	11.25	0.10	0.30	0.0%	0.0%
Sundays & Bank Holidays	45.00	15.00	0.10	0.30	45.00	15.00	0.10	0.30	0.0%	0.0%

\*applies only to calls made by interpreters for the actual duration of telephone interpreting at £0.10/minute for land lines and £0.30 or higher/minute for mobiles.

**Cancellation Charges**

	Fee 2024/25	
	Cancelled Within 24 Hours	Did Not Proceed as booked
Face to face Interpreting - duration of appointment booked		
Travel - per hour	£	£
Mileage - per mile	45.00	45.00
Expenses	0.00	0.00
	0.00	0.40
<b>Legal Aid prescribed rates:</b>	0.00	As incurred
Interpreting per hour		
Travel - per hour		
Mileage - per mile	28.00	28.00
Expenses	0.00	19.00
	0.00	0.40
	0.00	As incurred
Telephone interpreting - minimum of 30 mins - per hour		
	22.50	22.50

**Short Notice Charges**

	Fee 2023/24
Face to face or remote interpreting requested within 12 hours of the appointment	<b>Booked within 12 hours</b>
	£
	10.00

**BUSINESS SUPPORT DEPARTMENT**

Blue Badge application fee administration charge per badge

Fee 2025/26	
Cancelled Within 24 Hours	Did Not Proceed as booked
£	£
45.00	45.00
0.00	0.00
0.00	0.40
0.00	As incurred
28.00	28.00
0.00	19.00
0.00	0.40
0.00	As incurred
22.50	22.50

Increase cancelled within 24 hours	Increase - Did not proceed as booked
%	%
0.0%	0.0%
N/A	N/A
N/A	0.0%
N/A	N/A
0.0%	0.0%
N/A	0.0%
N/A	0.0%
0.0%	0.0%

Fee 2024/25
<b>Booked within 12 hours</b>
£
10.00

% Increase
<b>Booked within 12 hours</b>
%
0.0%

Fee 2024/25	Fee 2025/26	Increase
£	£	%
10.00	10.00	0.0%

**BUSINESS SUPPORT DEPARTMENT****Fee 2024/25**    **Fee 2025/26**    **Increase**

£                      £                      %

**SALE OF AGENDAS**

Annual charge per committee                      125.00                      135.00                      8.00%

**PHOTOCOPYING CHARGE**

Admin charge                      3.10                      3.40                      9.68%

Each Page                      0.10                      0.10                      0.00%

Minimum charge (admin plus one copy)                      3.20                      3.50                      9.37%

**BUSINESS SUPPORT DEPARTMENT****REGISTER OF ELECTORS (Statutory)**

The fee for the Full Register (restricted sales to credit agencies only) and the Edited Register, in either paper or data format, is set on 1<sup>st</sup> December each year subject to the published Register. The fees are statutory and are based on per thousand Electors plus a small statutory administration fee.

**Fee 2024/25**    **Fee 2025/26**    **Increase**

£                      £                      %

Sale of Medway ward map                      20.00                      21.00                      5.00%

**BUSINESS SUPPORT DEPARTMENT**

	<b>Fee 2024/25 £</b>	<b>Fee 2025/26 £</b>	<b>Increase %</b>
<b><u>Street Naming and numbering Charges</u></b>			
<b><u>Streets</u></b>			
Naming a new street	231.90	270.00	16.43%
Amend a street/road name (excluding advertising costs and replacement SNPs)	882.00	1,027.00	16.44%
<b><u>New Residential property (including flats and maisonettes) or Business Unit</u></b>			
Registering 1 plot/unit	88.90	103.50	16.42%
Registering 2 to 10 plots/units (Cost per property/unit)	69.70	81.20	16.50%
Registering 11 or more plots/units			
· Standing charge for the first 10 plots/units	697.00	812.00	16.50%
· Cost per additional plot/unit (Cost per property/unit)	46.50	54.10	16.34%
Amend previously confirmed naming and numbering schedule and resend (Cost per property)	29.00	33.80	16.55%
<b><u>Existing Residential or Business Unit (including flats)</u></b>			
Charge for amending property details Inc. a flat, house, building name/number (Cost per property)	88.90	103.50	16.42%
Official registration of an existing unregistered property. (Cost per property)	69.70	81.20	16.50%



**BUSINESS SUPPORT DEPARTMENT**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>All charges shown are before VAT.</b>			
<b>LOCAL LAND CHARGES</b>			
LLC1 only	27.80	Remove	N/A
Additional parcel of land (LLC1 only)	22.20	Remove	N/A
CON29 only	55.40	60.00	8.30%
Additional parcel of land with CON29 only	16.70	18.50	10.78%
Standard search including LLC1 fee and CON29	83.20	Remove	N/A
Additional parcel of land with Standard Search including LLC1 and CON29	38.80	Remove	N/A
<i>Commercial requests e.g. shopping centre or new development officially named &amp; numbered - fee on request, but maximum of:</i>	2,765.00	1,293.00	-53.24%
Updated service for CON29 search - first 3 months free	No Fee	No Fee	N/A
Inspection of LLC Register under EIR	No Fee	Remove	N/A
Enhanced personal search service for the LLC Register	12.20	Remove	N/A
<b>Fees in respect of revisions to Con29 that came into force on 4th July 2016</b>			
Part II printed enquiry - Con290 Questions 4 to 21	11.10	12.50	12.61%
Part II printed enquiry - Con290 Question 22 (Common Land and Village Greens)	16.70	18.50	10.78%
Enhanced component data service - Con29 Questions 1.1(Planning); 1.2; 2.1; 3.1 to 3.7 and 3.9 to 3.15	2.90	4.00	37.93%
Enhanced component data service - Con29 Questions 1.1(Building Control); 2.2-2.5 (Public Rights of Way) and 3.8 (Building Regulations)	3.50	5.00	42.86%
Registration of a charge in Part 11 of the register	79.50	Remove	N/A
Filing a definitive certificate of the Lands Tribunal under rule 10(3)	17.00	Remove	N/A
Filing a judgement, order or application for the variation or cancellation of an entry in Part 11 of the register	22.60	Remove	N/A
Inspection of documents filed under rule 10 in respect of each parcel of land	5.70	Remove	N/A
Official search (including issue of official certificate of search): -			
a) in any one part of the register	5.70	Remove	N/A
b) in the whole of the register			
(i) where the request is made by electronic means in accordance with rule 16	28.20	Remove	N/A
(ii) in any other case	28.40	Remove	N/A
And in addition, in respect of each parcel of land above one, where under rule 11(3) more than one parcel is included in the same requisition (where the requisition is for a search in the whole or in any part of the register), subject to a maximum of £240	22.60	Remove	N/A
Office copy of an entry in the register (not including a copy or extract of any plan or document filed pursuant to these Rules)	3.00	Remove	N/A
Office copy of any plan or other documents filed pursuant to the Rules	3.00	Remove	N/A
<b>Provision under, or for the purposes of which, the application is made in respect of Commons &amp; Village Greens</b>			
Regulation 44 - declaration of entitlement to exercise a right of common	28.40	31.00	9.15%
Section 6 of the 2006 Act - creation of a right of common resulting in the registration of new common land	No Fee	No Fee	N/A
Section 6 of the 2006 Act - creation of a right of common over existing common land	117.00	130.00	11.11%
Section 7 of the 2006 Act - variation of a right of common	117.00	130.00	11.11%
Section 8 of the 2006 Act - apportionment of a right of common	117.00	130.00	11.11%
Section 10 of the 2006 Act - attachment of a right of common	No Fee	No Fee	N/A
Section 11 of the 2006 Act - re-allocation of attached rights	117.00	130.00	11.11%
Section 12 of the 2006 Act - transfer of a right in gross	46.60	52.00	11.59%
Section 13 of the 2006 Act - surrender or extinguishment of a right of common	93.00	105.00	12.90%
Schedule 4, paragraph 8 - statutory disposition pursuant to s.14 of the 2006 Act (including the exchange of land for land subject to a statutory disposition)	175.00	200.00	14.29%
Section 15A of the 2006 Act; s. 15 Growth and Infrastructure Act 2013 - landowner statement	295.00	320.00	8.47%
s.31(6) Highways Act 1980 - joint landowner statements and declarations	408.00	450.00	10.29%
Section 15(1) of the 2006 Act - registration of a new town or village green, other than by the owner	No Fee	No Fee	N/A
Section 15(8) of the 2006 Act - registration of a new town or village green	No Fee	No Fee	N/A
Section 19 of the 2006 Act - correction, for the purpose of section 19(2)(a), of a mistake made by registration authority	No Fee	No Fee	N/A
Section 19 of the 2006 Act - correction, for a purpose described in section 19(2)(b), (c) or (e)	116.50	128.00	9.87%
Section 19 of the 2006 Act - correction, for a purpose described in section 19(2)(d) (Per register unit)	17.60	20.00	13.64%
Schedule 1, paragraph 1(6)(b), to the 2006 Act - severance by transfer to public bodies	93.00	105.00	12.90%
Schedule 1, paragraph 3(7)(b), to the 2006 Act - severance authorised by order	93.00	105.00	12.90%
Schedule 2, paragraph 2 or 3, to the 2006 Act - non-registration of common land or town or village green	No Fee	No Fee	N/A
Schedule 2, paragraph 4, to the 2006 Act - waste land of a manor not registered as common land	No Fee	No Fee	N/A
Schedule 2, paragraph 5, to the 2006 Act - town or village green wrongly registered as common land	No Fee	No Fee	N/A
Schedule 2, paragraphs 6 - 9, to the 2006 Act - deregistration of certain land registered as common land or as a town or village green	875.00	950.00	8.57%
Schedule 3, paragraph 2 to the 2006 Act: application made during the transitional application period - for any purpose listed	No Fee	No Fee	N/A
Schedule 3, paragraph 2 or 4, to the 2006 Act: application made after the end of the transitional application period - creation of a right of common	225.00	250.00	11.11%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - surrender or extinguishment of a right of common	116.00	128.00	10.34%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - variation of a right	210.00	240.00	14.29%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - apportionment of a right of common (to facilitate any other purpose)	185.50	205.00	10.51%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - severance of a right of common	117.00	130.00	11.11%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - transfer of a right in gross	117.00	130.00	11.11%
Schedule 3, paragraph 2 or 4 to the 2006 Act: application made after the end of the transitional application period - statutory disposition (including the exchange of land for land subject to a statutory disposition)	212.50	230.00	8.24%

**BUSINESS SUPPORT DEPARTMENT**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>LICENSING</b>			
<b>Sex Shop &amp; Sex Cinema</b>			
New	4,300.00	4,300.00	0.00%
Renewal and transfer	2,700.00	2,700.00	0.00%
<b>Sexual Entertainment Venues</b>			
New or Renewal	4,300.00	4,300.00	0.00%
Copy of licence (if lost or stolen)	36.00	38.00	5.56%
<b>Street Trading</b>			
Street Trading Consent	372.00	391.00	5.11%
Copy of Consent (if lost or stolen)	36.00	38.00	5.56%
<b>Scrap Metal</b>			
Site licence 3 year – new or renewal - TOTAL	667.00	701.00	5.10%
Site licence 3 year – new or renewal – PART A – payable upon application	411.00	432.00	5.11%
Site licence 3 year – new or renewal – PART B – payable upon grant	256.00	269.00	5.08%
Collectors licence 3 year – new or renewal – TOTAL	390.00	410.00	5.13%
Collectors licence 3 year – new or renewal – PART A – payable upon application	325.00	342.00	5.23%
Collectors licence 3 year – new or renewal – PART B – payable upon grant	65.00	69.00	6.15%
Variation - collector to site licence	286.00	301.00	5.24%
Variation - site to collector's licence	89.00	94.00	5.62%
Change of site manager	146.00	154.00	5.48%
Minor variation	46.00	49.00	6.52%
Copy of licence (if lost or stolen)	36.00	38.00	5.56%
<b>Hackney Carriage and Private Hire Fees</b>			
Vehicle Licence Fees (press notice needed)			
Vehicle Licence (all vehicles) - 1 year	177.00	186.00	5.08%
Drivers Licence (3 year)	204.00	215.00	5.39%
Knowledge Test	82.00	87.00	6.10%
<b>Operators Fees (press notice needed)</b>			
Operator – up to 5 vehicles – 5 year (standard duration)	668.00	702.00	5.09%
Operator – over 5 vehicles – 5 year (standard duration)	1,331.00	1,398.00	5.03%
Operator – up to 5 vehicles – 1 year (only when justified on case by case basis - S10 Deregulation Act 2015)	226.00	238.00	5.31%
Operator – over 5 vehicles – 1 year (only when justified on case by case basis - S10 Deregulation Act 2015)	447.00	470.00	5.15%
Copy of Plate following loss/damage, etc. (like for like)	26.00	28.00	7.69%
Licensing of Temporary Vehicle following accident, etc. for 2 months	75.00	79.00	5.33%
Change of Ownership of Licenced Vehicle	42.00	45.00	7.14%
Copy of Badge following loss, damage, etc. (like for like)	20.00	21.00	5.00%
Change of vehicle registration and reissue of licence and plates	35.00	37.00	5.71%
Change of passenger number and reissue of licence and plates	36.00	38.00	5.56%
Reissue of vehicle licence following change of name/address	19.00	20.00	5.26%
Reissue of driver licence following change of name/address	22.00	24.00	9.09%
Reissue of operator licence following change of name/address	17.00	18.00	5.88%
Like for like copy of any paper part of licence only	15.00	16.00	6.67%
Enhanced DBS Check Application	74.00	87.00	17.57%
Regrade of driver licence (from HC to PH or visa versa)	24.00	26.00	8.33%
Regrade of vehicles licence (from HC to PH or visa versa)	57.00	60.00	5.26%

**BUSINESS SUPPORT DEPARTMENT**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Licensing Act 2003 Fees and Charges (Set by Government)</b>			
<b>Premises License, Club Premises Certificate, Variation and Conversion Fees</b>			
New premises fees structure is based on NNDR values			
New Applications for premises licence, Club premises certificate, Variation (not changes of name and address etc. or change of designated premises supervisor), including grandfather conversion and variations in transition period.			
BAND A £0 - £4,300	100.00	100.00	0.00%
BAND B £4,301 - £33,000	190.00	190.00	0.00%
BAND C £33,001 - £87,000	315.00	315.00	0.00%
BAND D £87,001 - £125,000	450.00	450.00	0.00%
BAND E £125,001 and over	635.00	635.00	0.00%
Fee per band annual charge for premises licences and club premises certificates			
BAND A £0 - £4,300	70.00	70.00	0.00%
BAND B £4,301 - £33,000	180.00	180.00	0.00%
BAND C £33,001 - £87,000	295.00	295.00	0.00%
BAND D £87,001 - £125,000	320.00	320.00	0.00%
BAND E £125,001 and over	350.00	350.00	0.00%
Additional Fee for exceptionally large scale events requiring premises licenses, based on occupancy.			
Number of Occupants			
5,000 - 9,999	1,000.00	1,000.00	0.00%
10,000 - 14,999	2,000.00	2,000.00	0.00%
15,000 - 19,999	4,000.00	4,000.00	0.00%
20,000 - 29,999	8,000.00	8,000.00	0.00%
30,000 - 39,999	16,000.00	16,000.00	0.00%
40,000 - 49,999	24,000.00	24,000.00	0.00%
50,000 - 59,999	32,000.00	32,000.00	0.00%
60,000 - 69,999	40,000.00	40,000.00	0.00%
70,000 - 79,999	48,000.00	48,000.00	0.00%
80,000 - 89,999	56,000.00	56,000.00	0.00%
90,000 and over	64,000.00	64,000.00	0.00%
<b>Licensing Act 2003 Fees and Charges (Set by Government) (cont.)</b>			
Additional Annual Fee for exceptionally large scale events requiring premises licenses, based on occupancy.			
Number of Occupants			
5,000 - 9,999	500.00	500.00	0.00%
10,000 - 14,999	1,000.00	1,000.00	0.00%
15,000 - 19,999	2,000.00	2,000.00	0.00%
20,000 - 29,999	4,000.00	4,000.00	0.00%
30,000 - 39,999	8,000.00	8,000.00	0.00%
40,000 - 49,999	12,000.00	12,000.00	0.00%
50,000 - 59,999	16,000.00	16,000.00	0.00%
60,000 - 69,999	20,000.00	20,000.00	0.00%
70,000 - 79,999	24,000.00	24,000.00	0.00%
80,000 - 89,999	28,000.00	28,000.00	0.00%
90,000 and over	32,000.00	32,000.00	0.00%
Minor Variation Application - Premises Licence	89.00	89.00	0.00%
<b>Personal Licences</b>			
Personal fee	37.00	37.00	0.00%

**BUSINESS SUPPORT DEPARTMENT**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>Miscellaneous Licence Fees and Charges</b>			
Application for copy of licence or summary on theft, loss etc. of premises licence or summary	10.50	10.50	0.00%
Notification of change of name or address (holder of premise licence)	10.50	10.50	0.00%
Application to vary /specify individual as premises supervisor	23.00	23.00	0.00%
Application to transfer premises licence	23.00	23.00	0.00%
Interim authority notice	23.00	23.00	0.00%
Application for making a provisional statement	315.00	315.00	0.00%
Application for copy of certificate or summary on theft, loss etc. of certificate or summary	10.50	10.50	0.00%
Notification of change of name or alteration of club rules	10.50	10.50	0.00%
Change of relevant registered address of club	10.50	10.50	0.00%
Temporary event notice	21.00	21.00	0.00%
Application for copy of notice on theft, loss etc. of temporary event notice	10.50	10.50	0.00%
Application for copy of licence on theft, loss etc. of personal licence	10.50	10.50	0.00%
Notification of change of name or address (personal licence)	10.50	10.50	0.00%
Notice of interest in any premises	21.00	21.00	0.00%
Right of freeholder etc. to be notified of licensing matters	21.00	21.00	0.00%
<b>Amusement with Prize Machines (Set by Government - No discretion for local authorities)</b>			
<b>GAMBLING ACT 2005</b>			
Premises Licence (Maximum Fee set by Government - local authorities have discretion to set fees based on cost)			
<b>Application to Vary</b>			
New Small Casino	2,288.00	2,403.00	5.03%
New Large Casino	3,432.00	3,604.00	5.01%
Regional Casino	4,575.00	4,804.00	5.01%
Betting (Track)	1,116.00	1,172.00	5.02%
Betting (Other)	1,408.00	1,479.00	5.04%
Family Entertainment Centre	992.00	1,000.00	0.81%
Adult Gaming Centre	1,000.00	1,000.00	0.00%
Bingo	1,734.00	1,750.00	0.92%
Copy of a Licence	25.00	25.00	0.00%
Notification of Change of Circumstances	50.00	50.00	0.00%
<b>New Premises Application and Applications for Provisional Statement</b>			
New Small Casino	5,719.00	6,005.00	5.00%
New Large Casino	8,577.00	9,006.00	5.00%
Regional Casino	11,436.00	12,008.00	5.00%
Betting (Track)	2,060.00	2,163.00	5.00%
Betting (Other)	2,918.00	3,000.00	2.81%
Family Entertainment Centre	1,774.00	1,863.00	5.02%
Adult Gaming Centre	1,774.00	1,863.00	5.02%
Bingo	3,446.00	3,500.00	1.57%
Copy of a Licence	25.00	25.00	0.00%
Notification of Change of Circumstances	50.00	50.00	0.00%
<b>Licence Application (Provisional Statement holders)</b>			
New Small Casino	2,288.00	2,403.00	5.03%
New Large Casino	3,432.00	3,604.00	5.01%
Regional Casino	5,719.00	6,005.00	5.00%
Betting (Track)	950.00	950.00	0.00%
Betting (Other)	1,200.00	1,200.00	0.00%
Family Entertainment Centre	950.00	950.00	0.00%
Adult Gaming Centre	1,059.00	1,112.00	5.00%
Bingo	1,059.00	1,112.00	5.00%
Copy of a Licence	25.00	25.00	0.00%
Notification of Change of Circumstances	50.00	50.00	0.00%
<b>Application to Transfer/Reinstatement of Licence</b>			
New Small Casino	1,144.00	1,202.00	5.07%
New Large Casino	1,716.00	1,802.00	5.01%
Regional Casino	3,432.00	3,604.00	5.01%
Betting (Track)	950.00	998.00	5.05%
Betting (Other)	1,059.00	1,112.00	5.00%
Family Entertainment Centre	671.00	705.00	5.07%
Adult Gaming Centre	996.00	1,046.00	5.02%
Bingo	996.00	1,046.00	5.02%
Copy of a Licence	25.00	25.00	0.00%
Notification of Change of Circumstances	50.00	50.00	0.00%
<b>Annual Fee</b>			
New Small Casino	3,432.00	3,604.00	5.01%
New Large Casino	5,719.00	6,005.00	5.00%
Regional Casino	8,577.00	9,006.00	5.00%
Betting (Track)	1,000.00	1,000.00	0.00%
Betting (Other)	597.00	600.00	0.50%
Family Entertainment Centre	744.00	750.00	0.81%
Adult Gaming Centre	992.00	1,000.00	0.81%
Bingo	992.00	1,000.00	0.81%
Copy of a Licence	25.00	25.00	0.00%
Notification of Change of Circumstances	50.00	50.00	0.00%

**BUSINESS SUPPORT DEPARTMENT**

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b>PERMITS (Set by Government - No discretion for local authorities)</b>			
<b>Licensed Premises Gaming Machine Permit</b>			
Application	150.00	150.00	0.00%
Existing operator Application	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Transfer	25.00	25.00	0.00%
First Annual Fee	50.00	50.00	0.00%
Annual Fee	50.00	50.00	0.00%
Change of Name	25.00	25.00	0.00%
Copy of Permit	15.00	15.00	0.00%
<b>Licensed Premises Automatic Notification Process (2 or less gaming machines)</b>			
On notification	50.00	50.00	0.00%
Copy of notification	10.50	10.50	0.00%
<b>Club Gaming Permits</b>			
Application	200.00	200.00	0.00%
Application (Club Premises Certificate holder)	100.00	100.00	0.00%
Existing operator Application	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Renewal	200.00	200.00	0.00%
Renewal (Club Premises Certificate holder)	100.00	100.00	0.00%
First Annual Fee	50.00	50.00	0.00%
Annual Fee	50.00	50.00	0.00%
Copy of Permit	15.00	15.00	0.00%
<b>Club Machine Permits</b>			
Application	200.00	200.00	0.00%
Application (Club Premises Certificate holder)	100.00	100.00	0.00%
Existing operator Application	100.00	100.00	0.00%
Variation	100.00	100.00	0.00%
Renewal	200.00	200.00	0.00%
Renewal (Club Premises Certificate holder)	100.00	100.00	0.00%
First Annual Fee	50.00	50.00	0.00%
Annual Fee	50.00	50.00	0.00%
Copy of Permit	15.00	15.00	0.00%
<b>Family Entertainment Centre Gaming Machine Permits</b>			
Application	300.00	300.00	0.00%
Renewal	300.00	300.00	0.00%
Existing operator Application	100.00	100.00	0.00%
Change of Name	25.00	25.00	0.00%
Copy of Permit	15.00	15.00	0.00%
<b>Prize Gaming Permits</b>			
Application	300.00	300.00	0.00%
Renewal	300.00	300.00	0.00%
Existing operator Application	100.00	100.00	0.00%
Change of Name	25.00	25.00	0.00%
Copy of Permit	15.00	15.00	0.00%
<b>Small Lottery Registration</b>			
Application	40.00	40.00	0.00%
Annual Fee	20.00	20.00	0.00%
<b>Pavement Licences (This was introduced by the Business &amp; Planning Act 2020 and made permanent by the Levelling Up &amp; Regeneration Act 2023)</b>			
New Applications (2 year duration)	-	500.00	New Charge
Renewals (2 year duration)	-	350.00	New Charge

## Children and Adults Directorate

	Fee 2024/25	Fee 2025/26	Increase
	£	£	%
<b><u>Children's</u></b>			
<b><u>Parklands</u></b>			
After School Club (per child per session)	9.70	Remove	N/A
<b><u>Section 20</u></b>			
Individually calculated based on the section 20 charging policy.			
<b><u>Eden House (New Charge)</u></b>			
Individually calculated based on the needs of the young person accepted.			
<b><u>Education</u></b>			
<b><u>Post 16 Parental SEND Transport Contribution towards Costs</u></b>			
Full contribution per academic year (price may increase from September 2025)	772.70	850.00	10.00%
Reduced contribution for families on low incomes per academic (price may increase from September 2025)	579.50	637.50	10.01%
Replacement lost or damaged Medway bus pass	11.70	12.60	7.69%
<b><u>Adult Social Care</u></b>			
<b><u>Client Financial Affairs – Charge for Service:</u></b>			
Service User Savings	10.99	-	-100.00%
Under £500	No Charge	No Charge	N/A
£500-2,999.99	£50 per year	£50 per year	0.00%
£3,000-9,999.99	£5 per week	£5 per week	0.00%
£10,000-£15,999.99	3.5% of Assets Held - annual Charge	3.5% of Assets Held - annual Charge	0.00%
£16,000 and over	£650 per year	£824 per year	26.77%
<b><u>Estate Management Work</u></b>			
Estate Management Fee (deceased)	350.00	350.00	0.00%
<b><u>Charging for the Deferred Payment Scheme</u></b>			
Deferred Payment Set Up Administration Fee	68.31	78.52	14.95%
Deferred Payment Annual Administration Fee	79.01	89.73	13.57%
Deferred Payment Legal Costs	735.00	750.00	2.04%

**Charges for people who can afford to pay in full for their care at home**

If someone can afford to pay the full cost of their care at home (as determined by a financial assessment), they can ask Medway Council to arrange services for them. In setting up these services, there is an administration cost to the Council and the Care Act allows councils to charge for some of those administration costs. There will be charges to set up the arrangements to begin with, known as the “**Set Up Administration Fee**” and the ongoing costs, known as the “**Annual Administration Fee**”.

The Set Up Administration Fee	113.6	129.33	13.85%
The Annual Administration Fee	131.5	159.98	21.66%

This page is intentionally left blank



# Flexible Use of Capital Receipts Strategy

## Introduction

From 2016/17 Local authorities were given the power to use capital receipts from the disposal of property, plant and equipment assets received in the years in which this flexibility is offered, to spend up to 100% of their fixed asset receipts (excluding Right to Buy receipts) on the revenue costs of reform projects. The flexibility was granted for three financial years to 2018/19 and was then extended for three years from 2019/20 to 2021/22. On 10 February 2021 the government announced a further three year extension from 2022/23 onwards. On 30 November 2024, the Ministry of Housing, Communities and Local Government confirmed that these flexibilities, expected to end in March 2025, would be extended to March 2030.

## Qualifying expenditure

To qualify for this flexibility, expenditure should be forecast to generate ongoing savings to an authority's net service expenditure. Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners.

Local Authorities may not use their existing stock of capital receipts to finance the revenue costs of reform.

Examples of projects cited in the Government guidance include:

- Sharing back-office and administrative services with one or more other councils or public sector bodies;
- Investment in service reform feasibility work, e.g. setting up pilot schemes;
- Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
- Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training;
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others).

## Medway Council's Strategy for use of funds

The council will have due regard to the requirements to the Prudential Code and the impact on the prudential indicators. Capital receipts from the sale of assets are not built into the Council's current capital programme and so the utilisation of receipts for capital receipts flexibility will not have a detrimental impact on the Council's prudential indicators, as set out in the Council's Treasury Management Strategy.

All schemes which are eventually deemed to qualify under this programme would have the required costs funded through capital receipts rather than revenue funding streams. Approval of projects and allocation of funds arising from the use of flexible capital receipts will be at the discretion of the Section 151 Officer.

## Planned schemes

Subject to the availability of capital receipts, the Council will use the flexibility to fund the overarching Financial Improvement and Transformation Plan, including:

- Adult Social Care Transformation and Improvement Programme,
- The Medway 2.0 programme,
- Delivery of agreed recommendations from CIPFA, external auditors and other regulatory and advisory bodies where they pertain to transformational activity,
- Delivery of the Council's wider Improvement Programme, delivering transformational activity to support the Council's ongoing financial sustainability,
- Feasibility studies for projects that will deliver transformational change.

## Medium Term Financial Projections

General Fund Activities	2025/26	2026/27	2027/28	2028/29	2029/30
	Budget £'000	£000s	£000s	£000s	£000s
Adult Social Care	103,875	112,418	126,101	142,168	160,812
Directorate Management Team	4,283	4,283	4,283	4,283	4,283
Children's Services	72,787	75,383	77,767	80,239	82,800
Education	80,786	81,807	83,073	84,385	85,746
Partnership Commissioning	2,634	2,634	2,634	2,634	2,634
Public Health	16,327	17,800	19,050	20,027	20,871
School Retained Funding and Grants	73,776	78,117	82,586	87,190	91,930
Additional Government Grants	2,576	2,576	2,576	2,576	2,576
Pay award	6,468	8,616	10,828	13,107	15,455
<b>Total for Children and Adults</b>	<b>363,511</b>	<b>383,634</b>	<b>408,897</b>	<b>436,609</b>	<b>467,106</b>
Culture & Community	25,431	26,938	27,676	27,740	27,922
Director's Office	1,697	1,798	1,900	2,002	2,103
Front Line Services	39,642	41,172	44,672	49,050	50,769
Regeneration	8,969	9,572	9,849	10,136	10,419
Medway Norse profit Share	(433)	(433)	(433)	(433)	(433)
Pay award	3,195	4,202	5,240	6,308	7,409
<b>Total for Regeneration, Culture and Environment</b>	<b>78,500</b>	<b>83,249</b>	<b>88,903</b>	<b>94,803</b>	<b>98,189</b>
Communications	1,350	1,484	1,484	1,484	1,484
Directorate Management Team	676	676	676	676	676
Finance & Business Improvement	19,216	20,076	20,352	20,634	20,917
Legal & Governance	6,094	6,330	6,332	6,376	6,420
Pay award	2,175	2,945	3,737	4,554	5,395
<b>Total for Business Support</b>	<b>29,510</b>	<b>30,027</b>	<b>31,098</b>	<b>32,239</b>	<b>33,408</b>
<b>Total Interest &amp; Financing</b>	<b>18,107</b>	<b>18,107</b>	<b>18,107</b>	<b>18,107</b>	<b>18,107</b>
<b>Total Corporate Management</b>	<b>5,943</b>	<b>5,762</b>	<b>5,745</b>	<b>5,897</b>	<b>6,229</b>
<b>Total for Business Support (inc Centralised costs)</b>	<b>53,560</b>	<b>53,896</b>	<b>54,950</b>	<b>56,243</b>	<b>57,744</b>
<b>Additional Government Support Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Projected Budget Requirement</b>	<b>495,571</b>	<b>520,779</b>	<b>552,751</b>	<b>587,656</b>	<b>623,039</b>
Council Tax	(170,516)	(178,934)	(189,809)	(201,341)	(213,570)
Retained Business Rates	(55,086)	(56,187)	(57,311)	(58,457)	(59,627)
Business Rates Related Grants	(21,721)	(15,453)	(15,727)	(16,071)	(16,414)
Non ringfenced Government Grants	(13,192)	(31,721)	(30,965)	(30,144)	(29,328)
New Homes Bonus	(1,311)	0	0	0	0
Education Related Grants	(144,643)	(148,984)	(153,453)	(158,057)	(162,797)
Children Social Care Related Grants	(3,828)	(3,861)	(3,895)	(3,930)	(3,965)
Adult Social Care Related Grants	(35,251)	(43,944)	(47,730)	(51,516)	(55,302)
Public Health Grant	(19,228)	(19,313)	(19,313)	(19,313)	(19,313)
Housing Related Grants	(4,862)	(4,862)	(4,862)	(4,862)	(4,862)
Extended Producer Responsibility	(4,873)	(4,873)	(3,898)	(3,898)	(3,898)
Additional Government Support	(2,576)	(2,576)	(2,576)	(2,576)	(2,576)
Exceptional Finance Support Scheme	(18,484)	0	0	0	0
<b>Estimated Available Funding</b>	<b>(495,571)</b>	<b>(510,709)</b>	<b>(529,540)</b>	<b>(550,166)</b>	<b>(571,653)</b>
<b>Total Projected Budget Gap - General Fund</b>	<b>0</b>	<b>10,070</b>	<b>23,211</b>	<b>37,490</b>	<b>51,386</b>

This page is intentionally left blank

# **Medway Council**

## **Policy for the granting of Discretionary Non-Domestic Rate Relief**

---

### Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	21 January 2025	Ian Johnson	New document
2			
3			
4			

**Contents**

1.0	Purpose of the policy.....	5
2.0	Mandatory Relief - legislative background .....	6
	Charity Relief.....	6
3.0	Discretionary Relief – legislative background.....	7
	Introduction .....	7
	The Council’s approach to granting Discretionary Relief .....	8
4.0	Effect on the Council’s finances .....	9
5.0	Discretionary Relief – Subsidy control.....	10
6.0	Administration of Discretionary Relief.....	11
	Applications and evidence .....	11
	Granting of relief .....	11
	Variation of a decision .....	12
7.0	Scheme of delegation .....	13
	Granting, varying and revoking relief.....	13
	Reviews .....	13
8.0	Reporting changes in circumstances.....	14
9.0	Fraud .....	14
	Appendix A.....	15
	Discretionary Relief – charities, CASCs and non-profit making organisations .....	15
	General Explanation.....	15
	Guidelines for calculating the amount of relief.....	15
	Appendix B.....	19
	Supporting Small Business Relief.....	19
	Background .....	19
	Properties eligible for the relief .....	19
	Subsidy control .....	20
	Recalculation of reliefs .....	21
	Detailed guidance for operation of the 2023 Supporting Small Business Relief.....	21
	Continued eligibility for the scheme after 1 April 2023.....	22
	Eligibility post 1 April 2023 by virtue of regulation 18 certificate .....	22
	Chargeable amount under the Supporting Small Business scheme .....	23
	Splits and mergers.....	23
	Appendix C .....	25
	Retail, Hospitality and Leisure Relief 2025/26 .....	25
	Background.....	25
	Properties to benefit from the relief.....	25
	Amount of relief to be awarded.....	25
	The cash cap and subsidy control .....	26
	Splits and mergers .....	26
	Recalculations of relief .....	26
	Eligibility for the retail, hospitality and leisure relief scheme .....	26
	Calculation examples .....	29

---

Appendix D .....	31
Section 44a – Partly occupied properties .....	31
General explanation .....	31
How the relief will be provided .....	31
The Council's policy .....	31
Appendix E.....	32
Section 49 – Hardship Relief.....	32
General explanation .....	32
The Council's policy.....	32



---

## 1.0 Purpose of the policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Medway Council area.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers subject to certain criteria being met. In the case of new reliefs, guidance has been issued by Central Government outlining actions expected to be taken by local authorities.
- 1.4 This document outlines the following areas:
  - Details of the criteria for receiving discretionary reliefs for all relevant areas;
  - The Council's policy for granting of all types of discretionary reliefs;
  - Guidance on granting and administering the reliefs and reductions;
  - Subsidy control requirements.
- 1.5 This document covers all aspects of discretionary rate relief (subject to changes in legislation). Where organisations apply for relief they will be granted (or not granted) relief or reductions in line with the following policy.
- 1.6 The policy for granting relief will be reviewed periodically to ensure it remains effective and relevant and reflects any significant change to the legislation or funding rules.

---

## 2.0 Mandatory Relief - legislative background

### Charity Relief

- 2.1 The powers relating to the granting of mandatory<sup>1</sup> and discretionary relief are given to the Council under the Local Government Finance Act 1988<sup>2</sup>. Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes.
- 2.2 This amounts to mandatory relief of 80%. For the purposes of the Act a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision was extended under the Local Government Act 2003 (effective from 1<sup>st</sup> April 2004) to registered Community Amateur Sports Clubs (CASCs).
- 2.3 The Council has discretion to grant relief of up to a further 20% for these cases under the discretionary provisions.
- 2.4 With effect from 1 April 2025, the Government intends to bring forward primary legislation to amend the Local Government Finance Act 1988 to end eligibility to mandatory relief for private schools<sup>3</sup>.

---

<sup>1</sup> S43 & S45 Local Government Finance Act 1988

<sup>2</sup> S47 & S48 Local Government Finance Act 1988

<sup>3</sup> Non-Domestic Rating (Multipliers and Private Schools) Bill

## 3.0 Discretionary Relief – legislative background

### Introduction

- 3.1 Section 47 of the Local Government Act 1988 was originally designed to provide assistance where a property does not qualify for mandatory relief, or to 'top up' cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are, in some circumstances, obliged to make a written application to the Council.
- 3.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities of the Council's area. There is no statutory appeal process against any decision made by the Council although, as with any decision of a public authority, decisions can be reviewed by Judicial Review.
- 3.6 Granting of the relief falls broadly into the following categories:
  - a. Discretionary Relief – charities who already receive mandatory relief.
  - b. Discretionary Relief – premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts or premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes recreation;
  - c. Discretionary Relief – granted under the Localism Act 2011 provisions;
  - d. Supporting Small Businesses Relief (from 1<sup>st</sup> April 2017, originally for five years but now extended to 31 March 2026 (calculated in accordance with the Non- Domestic Rating (Chargeable Amounts) (England) Regulations 2016));
  - e. Retail, Hospitality and Leisure Relief 2025/26
  - f. S44a Part Occupied Premises Relief; and
  - g. S49 Hardship Relief.
- 3.7 The decision to grant or not to grant relief is a matter purely for the Council.

## The Council's approach to granting Discretionary Relief

- 3.8 In deciding which organisations should receive discretionary Rate relief, the Council has taken into account the following factors and priorities:
- a. The policy should support business, charities, organisations and groups that help to retain services in Medway Council's area and not compete directly with existing businesses in an unfair manner;
  - b. The policy should help and encourage business, charities, organisations, groups and communities to become self-reliant;
  - c. Awarding discretionary relief should not distort competition or significantly change the provision of services within Medway;
  - d. Every business/ organisation should contribute something towards the provision of local services;
  - e. The Council will consider whether the applicant organisation is receiving any form of financial assistance from the Council, other organisations, private companies or commercial suppliers and review annual turnover, value of assets or unallocated reserves. Where an organisation has unallocated reserves greater in value than 12 months running costs, the organisation will be required to demonstrate the reasons for holding those reserves
  - f. Local organisations will be given priority over national organisations. The organisation will need to supply the Council with clear evidence of the amounts of monies raised and used or invested locally within Medway. This will be particularly important where the organisation is national in nature.
  - g. The policy will support appropriate organisations that deliver outcomes to the community which relate to the priorities of the Council. In particular, how the work of the organisation furthers the work of the Council to provide tangible benefits to the community;
  - h. The Council will not normally provide relief where it already provides core funding or receives services under a contract arrangement; and
  - i. The financial impact of awarding discretionary business rate relief must be justified in terms of the local outcomes achieved by the organisation receiving it and in respect of the cost to local taxpayers.
- 3.9 Discretionary relief shall not be granted to any organisation that has a political affiliation.
- 3.10 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, there will be no requirement to grant Discretionary Rate Relief for any remaining amount.

## 4.0 Effect on the Council’s finances

- 4.1 The granting of discretionary relief will, in the main, involve a cost to the Council.
- 4.2 Any amounts granted prior to 1<sup>st</sup> April 2013 and continuing since that date will be included in the Council’s baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1<sup>st</sup> April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 49% by the Council and 1% by Kent Fire and Rescue Service. This also applies where mandatory relief is granted.
- 4.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas
- 4.4 The financial effects of discretionary reliefs covered by this policy are as follows:

Appendix	Relief type	Granted after 1 <sup>st</sup> April 2013
	<b>Charity Relief</b>	
A	Discretionary relief granted to Mandatory Relief recipients and non-profit making organisations including sports clubs and societies	49% borne by the Council
	<b>Localism</b>	
B	Discretionary relief granted to ratepayers generally and not covered by any other section	49% borne by the Council
	<b>Supporting Small Business Relief</b>	
C	Funded discretionary relief from 1 April 2023 for up to three years (subject to Government guidance)	Section 31 grant
	<b>Retail, Hospitality and Leisure Relief</b>	
D	Funded discretionary relief for 2025/26 (subject to Government guidance)	Section 31 grant
	<b>S44a Part Occupied Relief</b>	
E	Discretionary relief where premises are part occupied for a short term	49% borne by the Council
	<b>S49 Hardship Relief</b>	
F	Discretionary relief where the ratepayer is suffering hardship	49% borne by the Council

## 5.0 Discretionary Relief – subsidy control

- 5.1 Any of the above schemes funded by the Government via section 31 Local Government Act 2003 are likely to amount to subsidy and any relief provided will need to comply with the [UK's domestic and international subsidy control obligations](#).
- 5.2 Rate relief for charities and non-profit making bodies is not generally considered to be subsidy because the recipients are not in market competition with other businesses. However, where other bodies receive relief and are engaged in commercial activities, or if they are displacing an economic operator, or if they have a commercial partner, rate relief could constitute subsidy.
- 5.3 To the extent that the council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2024/25 year and the two previous financial years).
- 5.4 MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or SPEI financial assistance'. Any subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted towards the £315,000 allowance.
- 5.5 In those cases where it is clear to the council that the ratepayer is likely to breach the cash cap or the MFA limit then it will automatically withhold the relief.
- 5.6 Where the council includes the relief in bills, ratepayers will be required, on a self-assessment basis, to inform the authority if they are in breach of the cash caps or MFA limit.

---

## 6.0 Administration of Discretionary Relief

6.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation<sup>4</sup>.

### Applications and evidence

6.2 All reliefs must be applied for in writing by the ratepayer. Application forms are produced within the Council and issued to all ratepayers requesting the relief. The relevant application forms for all reliefs and reductions are available on [www.medway.gov.uk](http://www.medway.gov.uk) or by emailing [rates@medway.gov.uk](mailto:rates@medway.gov.uk).

6.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts, financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. Two years' audited accounts will usually be required to support any application.

6.4 Applications should initially be made to the Council Tax and Business Rates Service and will be determined in accordance with Section 7 of this policy.

### Granting of relief

6.5 In all cases, the Council will notify the ratepayer of decisions made.

6.6 Where an application is successful, then the following will be notified to them:

- The amount of relief granted and the date from which it has been granted;
- If relief has been granted for a specified period, the date on which it will end. (It should be noted that reliefs are granted for the period specified in the appropriate appendix and may vary from a day to a full financial year);
- The new chargeable amount;
- The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
- A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.

6.7 Where relief is not granted then the following information is provided, again in writing:

- An explanation of the decision within the context of the Council's statutory duty; and
- An explanation of the appeal rights (see below).

6.8 Discretionary relief is to be granted from the date of qualification subject to the following. Prior to April 2023, decisions could be made up to 6 months after the end of the financial year for which the application was made. With effect from 1 April 2023 this restriction was removed<sup>5</sup> and the Council decided to restrict the backdating of discretionary relief to a maximum of 12 months from the date an application is received (not from the date of decision), with the exception of those reliefs reimbursed to the council through a Section 31 grant which will be unrestricted (the change in regulations took effect from 1 April 2023 so no relief can be awarded prior to this date).

---

<sup>4</sup> The Non-Domestic Rating (Discretionary Relief) Regulations 1989

<sup>5</sup> Section 4 of the Non-Domestic Rating Act 2023

---

## Variation of a decision

- 6.9 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased by the Council, from the date to be decided by the Council;
  - Where the amount is to be reduced due to a reduction in the rate charge from the date of the decrease in rate charge; and
  - Where the amount is to be reduced for any other reason takes effect at the expiry of a financial year, and so that at least one year's notice is given



---

## 7.0 Scheme of delegation

### Granting, varying and revoking relief

- 7.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However, section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 7.2 The Council's scheme of delegation allows for the Head of Council Tax and Business Rates to award, revise or revoke any discretionary relief applications. However, any application which is considered to be of a significant nature, will be subject to consultation with the Chief Finance Officer prior to final determination.
- 7.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

### Reviews

- 7.4 There is no legal right of appeal against the Council's use of discretionary powers other than via judicial review. However, the Council will accept a request from the applicant for an informal review.
- 7.5 Any request must be made in writing within 28 days of the decision stating the reasons for requesting the review and providing any additional information to support the application.
- 7.6 Where the Council receives such a request from the ratepayer regarding the non-granting, or the amount of any discretionary relief awarded, the case will be reviewed by the Council's Section 151 Officer.
- 7.7 A written response to the appeal will be sent to the ratepayer within 28 days of the receiving the request, or as soon as practicable. The decision of the Section 151 Officer is final.

---

## 8.0 Reporting changes in circumstances

- 8.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief to be reported as soon as possible, and in any event, not more than 21 days from the happening of the event. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 8.2 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

## 9.0 Fraud

- 9.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

---

## Appendix A

### Discretionary Relief – charities, Community Amateur Sports Clubs (CASCs) and non-profit making organisations

#### General explanation

- A.1 Charitable organisations and CASCs<sup>6</sup> entitled to 80% mandatory relief may also receive a further 20% “top-up” award at the Council’s discretion.
- A.2 Non-profit making organisations whose main objectives are charitable, otherwise philanthropic, religious, concerned with education, social welfare, science, literature, the fine arts, or whose premises are used wholly or mainly for recreation may receive up to 100% rate relief at the Council’s discretion.

#### Guidelines for calculating the amount of relief

- A.3 Although each individual application must be considered on its own merit, all will be considered against the following general principles:
- Irrespective of the type of organisation liable for the payment of non-domestic rates, all charity shops (including galleries) and charity cafes will receive 80% mandatory relief only;
  - Where bars are in operation, bar profits should be taken into account. A minimum bar profit of 30% on turnover should be used to ensure that any discretionary relief granted does not subsidise the bar;
  - For sports clubs, sailing and yacht clubs, relief should only be considered if more than 50% of the “sports” membership lives in the Council’s area. Social members should not be included;
  - Membership fees and other charges should be reasonable;
  - There should be reasonable evidence of financial need and that reasonable efforts have been made to raise funds;
  - There must be a positive benefit for the community of Medway;
  - Membership of social activity organisations should generally be open to all relevant sections of the community.
- A.4 Subject to A.3 above, all applications will have a guideline amount established from the following table outlining the organisation’s purpose:

---

<sup>6</sup> Registered with HMRC as a CASC  
Medway Discretionary Rate Relief Policy

Item No	Organisation purpose	Principle	Registered Charity			Non-profit	Description
			Mand-atory relief %	Top up relief %	Total relief %	Discret-ionary only relief %	
1	Voluntary Sector / charity support service	Supporting vulnerable people	80	20	100	100	Organisations who provide support and opportunities to the voluntary sector / and or guidance to charities & not for profit organisations
2	Supporting children	Supporting vulnerable people	80	20	100	100	The organisation's focus is aimed exclusively at children from all sections of the community
3	Supporting the disabled	Supporting vulnerable people	80	20	100	100	Predominantly providing support to help people with a disability and or providing fitness improvement/sport /water sport facilities exclusively to people who are disabled
4	Education for children (special educational needs)	Supporting vulnerable people	80	20	100	100	Education solely for children with special educational needs and disabilities (SEND) or unable to attend mainstream school/providing nursery care exclusively for children with special educational needs
5	Elderly care / support	Supporting vulnerable people	80	20	100	100	Providing care and support services exclusively for elderly people from all sections of the community
6	Training, adult education, employment support	Supporting vulnerable people	80	20	100	100	To train, educate or otherwise support adults to help them gain employment and become self sufficient
7	Health care	Supporting vulnerable people	80	20	100	100	Health care for all sections of the community
8	Homeless and vulnerable adult support	Supporting vulnerable people	80	20	100	100	Helping homeless people based in Medway to find a home and/or manage in the meantime through foodbank provision and safeguarding of vulnerable adults
9	Rehabilitation for offenders/ crime prevention	Supporting vulnerable people	80	20	100	100	Charity/organisation helping to rehabilitate ex-offenders and reduce re-offending
10	Social Care support for those with a disability	Supporting vulnerable people	80	20	100	100	Providing a range of social care support exclusively to children or adults with a disability in need or at risk arising from illness, old age or poverty
11	Youth activities	Supporting vulnerable people	80	20	100	100	Youth activities (up to and including age 17) available to all sections of the community/ youth activities (young people up to and including age 25) for

Item No	Organisation purpose	Principle	Registered Charity			Non-profit	Description
			Mand-atory relief %	Top up relief %	Total relief %	Discret-ionary only relief %	
							those who are disabled
12	Social care support to the general population	Supporting vulnerable people	80	20	100	100	Providing social care support or help to the general population to children or adults in need or at risk arising from illness, old age or poverty
13	Financial advice or financial aid	Supporting vulnerable people	80	20	100	100	
14	Animal welfare, wildlife	Animal welfare	80	0	80	70	Protecting, saving, rescuing, or healing animals which would otherwise suffer
15	Arts and entertainment	Lifestyle	80	0	80	50	Providing and/or providing support for the arts
16	Fitness improvement/ sport/water sport/social facilities	Lifestyle	80	0	80	50	Organisations who make sports and fitness available to all sections of the community and provide social facilities to members and non-members. For those that do not provide any form of social facility hardship relief considered on merit
17	Nursery mainstream	Lifestyle	80	0	80	50	Nursery serving all sections of the community
18	Religious	Lifestyle	80	0	80	50	Religious purposes
19	Education for children	Lifestyle	0	0	0	0	Mainstream education for children in fee paying school (prior to 1 April 2025 private schools registered as charities were entitled to either 80% mandatory relief if registered as charities, or otherwise 50% discretionary relief)
20	Heritage - protecting	Heritage	80	0	80	0	Protecting heritage
21	Regeneration	Heritage	80	0	80	0	Organisations supporting regeneration activities

A.5 The table below outlines the five principles used in designing the guidelines and the level of discretionary relief that would be applicable for each principle.

Principle	Charities or Community Amateur Sports Clubs			Non-profit organisations
	Mandatory relief (%)	Top up discretionary relief (%)	Total relief (%)	Discretionary relief (%)
The focus of the discretionary business rates relief should be for organisations seeking to improve the quality of life for children, the elderly, disabled or otherwise vulnerable members of society	80	20	100	100
Organisations supporting animal welfare or conservation should receive less priority when awarding discretionary rate relief	80	0	80	70
Organisations supporting lifestyle choices (arts, entertainment, leisure etc.) should receive less priority when awarding discretionary rate relief	80	0	80	50
Organisations supporting heritage and regeneration should not receive any discretionary rate relief	80	0	80	0
Charity shops and cafes run by charities should not receive any top up discretionary relief as they have alternative means of raising funds and are competing with other businesses	80	0	80	N/A

## Appendix B

### Supporting Small Business Relief

#### Background

- B.1 At the 2022 Autumn Statement the Chancellor announced that the 2023 Supporting Small Business (SSB) scheme will cap bill increases at £600 per year for any business losing eligibility for some or all Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation.
- B.2 SSB was first introduced at the 2017 revaluation to support ratepayers facing bill increases greater than the Transitional Relief caps due to loss of Small Business Rate Relief or Rural Rate Relief.
- B.3 For 2023/24 to 2025/26, the government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant 2023 Supporting Small Business relief.
- B.4 The council is required to adopt a local scheme and determine in each individual case when, having regard to Government guidance, to grant relief under section 47.
- B.5 Government will reimburse the council for the actual cost to them under the rates retention scheme of the 2023 Supporting Small Business relief that falls within the definitions in the guidance.
- B.6 The policy was approved by the Chief Operating Officer under delegated powers on 13 February 2024.

#### Properties eligible for the relief

- B.7 2023 SSBR will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their Small Business, Rural Rate Relief or 2017 SSBR and, as a result, are facing large increases in their bills. Charities and Community Amateur Sports Clubs, who are already entitled to mandatory 80% relief, are not eligible for 2023 SSBR.
- B.8 To support these ratepayers, 2023 SSBR will ensure that the increase in the bills of these ratepayers is limited to a cash value of £600 per year. This cash maximum increase ensures that ratepayers do not face large bill increases in 2023/24 after transitional relief and small business rate relief (as applicable) have been applied. In order to simplify the scheme, the 2023 SSBR will not include minimum percentage bill increases (unlike the 2017 scheme).
- B.9 Those on 2023 SSBR whose 2023 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for 2023 SSBR.
- B.10 The 2017 SSBR scheme was provided to support small and medium ratepayers who had seen large increases in their bills at the 2017 revaluation. They have, therefore, had 6 years of support to allow them to adjust to their full 2017 bills. Therefore, for those ratepayers receiving 2017 SSB relief in 2022/23, any

eligibility for 2023 SSBR will end on 31 March 2024. All other eligible ratepayers remain in 2023 SSBR for either 3 years or until they reach the bill they would have paid without the scheme. A change of ratepayers will not affect eligibility for the Supporting Small Business scheme but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

- B.11 There is no second property test for eligibility for the 2023 SSBR scheme. However, those ratepayers who during 2022/23 lost entitlement to Small Business Rate Relief (because they failed the second property test) but have, under the rules for Small Business Rate Relief, been given a 12 month period of grace before their relief ended - can continue on the 2023 SSBR scheme for the remainder of their 12 month period of grace.
  
- B.12 Properties eligible for charity or Community Amateur Sports Club relief or properties which are unoccupied are not eligible for 2023 SSBR. And, for the avoidance of doubt, small business rate relief or rural rate relief will not be applied to further reduce the bill found under 2023 SSBR (to avoid the double counting of relief). For example:
  - a ratepayer eligible for Small Business Rate Relief whose rateable value has increased from £3,000 (paying £0 in 2022/23) to £14,000 would be paying the following in 2023/24 before 2023 SSBR:
 

Bill before reliefs:	£6,986
Bill after transitional relief:	£1,572
Bill after Small Business Rate Relief (@1/3)	£1,048
  
  - after 2023 SSBR the bill for 2023/24 would be reduced to £600. No further Small Business Rate Relief should be applied to the £600 bill
  
- B.13 The same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill found under 2023 SSBR.
  
- B.14 All other discretionary reliefs, including those funded by section 31 grants, should be considered after the application of 2023 SSBR.

## Subsidy control

- B.15 The 2023 SSBR is likely to amount to a subsidy. Therefore, any relief provided by the council under this scheme will need to comply with the UK’s domestic and international subsidy control obligations (for further details see <https://www.gov.uk/government/publications/complying-with-the-uks-international-obligations-on-subsidy-control-guidance-for-public-authorities/technical-guidance-on-the-uks-international-subsidy-control-commitments>). See the BEIS guidance for public authorities which contains guidance and information for the new UK subsidy control regime, which will commence on 4 January 2023.
  
- B.16 To the extent that the council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023/24 year and the two previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within



the category of 'Minimal or SPEI financial assistance'. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance.

- B.17 In those cases where it is clear to the council that the ratepayer is likely to breach the MFA limit then it will automatically withhold the relief. Where the council includes the relief in bills, ratepayers will be required, on a self-assessment basis, to inform the authority if they are in breach of the MFA limit.

### **Recalculation of reliefs**

- B.18 As with other reliefs, the amount of SSBR awarded should be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the property. This change of circumstances could arise during the year in question or during a later year.
- B.19 Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. Such a revocation or variation can only take effect at the end of a financial year (other than to comply with international agreements). But within these regulations, the council may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.
- B.20 Therefore, when making an award for SSBR, local authorities should ensure in the conditions of the award that the relief are subject to the property's continuing eligibility. If the use of the property changes so that it is no longer eligible, the relevant chargeable amount will be recalculated to reflect that fact. And as discussed at paragraph E.10 above, eligibility for those ratepayers previously in the 2017 SSBR scheme in 2022/23 are eligible for one year of relief only so that the relief can then be withdrawn from those ratepayers on 31 March 2024 without further notice.

### **Detailed guidance for operation of the 2023 Supporting Small Business Relief (2023 SSBR)**

- B.21 For 1 April 2023, 2023 SSBR applies to properties for which:
- the chargeable amount for 31 March 2023 is calculated in accordance with:
    - section 43(4A) and in relation to 43(4A) the value of E for 31 March 2023 is greater than 1, or
    - section (6A), or
    - section 47 by virtue of being eligible for schemes introduced by local authorities in 2022/23 to deliver the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties as set out in guidance issued by this Department on 20 December 2021, and
  - the chargeable amount for 1 April 2023 would otherwise be found in accordance with section 43(4), 43(4A), 43(6A) or regulations 12(3), 12(7) or 12(9) of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022, and
  - the chargeable amount for 1 April 2023 would be more than (£600/365 days) higher than the chargeable amount for 31 March 2023.
- B.22 Where for 31 March 2023 the chargeable amount has been found under section 47 other than under a

scheme introduced to deliver the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties, then eligibility for 2023 SSBR will be determined as if section 47 did not apply.

### **Continued eligibility for the scheme after 1 April 2023**

- B.23 After 1 April 2023, 2023 SSBR will cease to apply where:
- the chargeable amount for a day found under 2023 SSBR is the same as or more than the chargeable amount found in the absence of 2023 SSBR. This ensures that where, for example, the increase in the chargeable amount in 2023 SSBR would take the bill above the level it would otherwise have been then the property will drop out of 2023 SSBR. It also ensures that where, for example, with effect from after 1 April 2023, the property becomes eligible for 100% Small Business Rate Relief then they also fall out of 2023 SSBR,
  - the chargeable amount for a day would otherwise fall to be found by section 43(5) of the 1988 Act or where paragraph 12(5) or sub-paragraphs 2(4), 3(4), 4(4), 5(4) of the Schedule of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 applies (charities or registered community amateur sports clubs),
  - the property for a day is unoccupied, or
  - in respect of days from the 1 April 2024 onwards the property had its chargeable amount for 31 March 2023 found by section 47 by virtue of being eligible for schemes introduced by local authorities in 2022/23 to deliver the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties as set out in guidance issued by this Department on 20 December 2021.
- B.24 Furthermore, where the ratepayer during 2022/23 lost entitlement to small business rate relief because they failed the 2nd property test but have, under the rules for small business rate relief, been given a 12-month period of grace before their relief ended (and therefore was still entitled to small business rate relief on 31 March 2023), then eligibility for 2023 SSBR will cease at the end of that 12-month period of grace.
- B.25 Properties which cease to be entitled to 2023 SSBR for a day cannot return to eligibility if their circumstances change from a later day. For example, if a property falls unoccupied it will not then be eligible for 2023 SSBR if it subsequently becomes occupied again.

### **Eligibility post 1 April 2023 by virtue of a regulation 18 certificate**

- B.26 As with the transitional relief scheme, where the valuation officer issues a certificate of rateable value under regulation 18 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 certifying the correct rateable value at 1 April 2023 (in circumstances where they cannot by rule now amend the list for 1 April 2023) then eligibility for 2023 SSBR and the calculation of 2023 SSBR will be revisited using the regulation 18 certified value in place of the value shown in the list for 1 April 2023. As with the transitional relief scheme, this will have effect as regards the days referred to in regulation 18(4) (the effective date of when the list was altered to correct the inaccuracy and subsequent days) or regulation 18(5) (where no alteration has been made).
- B.27 This ensures that those ratepayers whose compiled list 2023 rateable values are increased by the Valuation Office Agency but only from the date the list is altered may still be eligible for SSBR from that point onwards. This ensures those ratepayers are not penalised just because the increase in their rateable

value was not backdated to 1 April 2023. This follows the same principle which currently exists in the transitional relief scheme.

## Chargeable Amount under the Supporting Small Business Scheme

- B.28 Where 2023 SSBR applies then DLUHC will fund the council to apply a chargeable amount under section 47 of the 1988 Act for the period 1 April 2023 to 31 March 2026 found in accordance with the rules in Part 1 to Part 3 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 subject to the following changes:
- base liability (BL) for 2023/24 is the chargeable amount for 31 March 2023 x 365 on the assumption that section 47 did not apply for 31 March 2023 other than where the property was eligible for the Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties, and  
This ensures the starting base liability for properties eligible for 2023 SSBR include the SBRR, rural rate relief or Extension of TR/SSB for 31 March 2023. The assumptions ensure that other reliefs are not also rolled into the base liability,
  - where a certificate has been issued under regulations 19 or 20 then BL for 2023/24 should be found in line with a) above but on the assumption that the rateable value in the rating list was the rateable value as certified,
  - references to “(BL x AF)” are to “(BL + 600)”. This ensures the bill increase is no more than £600,
  - regulation 12(6)(b) is omitted. This ensures SBRR is not also applied to the capped bill in 2023 SSBR. This avoids double counting of relief as illustrated at paragraph E.13 above,
  - the reference to “2” in regulation 12(8) is “1”. This ensures rural rate relief is not also applied to the capped bill in SSBR. This avoids double counting of relief,
  - “U” is taken to have a value of 0 throughout. This ensures that any property whose rateable value is £51,000 or more does not have to pay the 1.3p supplement whilst eligible for SSBR,
  - for a year (the year concerned) other than 2023/24, BL is (BL + 600) from the year immediately preceding the year concerned.
- B.29 No change is made to the meaning of NCA. However, as discussed above, eligibility for 2023 SSBR ceases when the chargeable amount for a day found under 2023 SSBR is the same as or more than the chargeable amount found outside the scheme.
- B.30 For the avoidance of doubt, the rules for changes in rateable value with effect from after 1 April 2023 (regulation 13) will continue to apply as normal subject to the amendments in paragraph E.26 above. This ensures that, for example, later increases in rateable value are paid in full in the normal way.

## Splits and mergers

- B.31 2023 SSBR will apply to properties:
- coming into existence because of the circumstances described in paragraph 1 of the Schedule of Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022,
  - where one of the properties from which the new property was formed in whole or in part was for the day immediately before the creation day eligible for 2023 SSBR, and
  - the circumstances described at paragraph E.22 above do not apply for the creation day in respect of the property.

- 
- B.32 After the creation day, 2023 SSBR will cease to apply in the circumstances described in paragraph 5.2 above.
- B.33 The number of properties eligible for 2023 SSBR which then split or merge is likely to be small and devising rules in particular for mergers with properties outside of 2023 SSBR would be complex. Therefore, as with the 2017 SSB scheme, the government has concluded it would be disproportionate to devise detailed rules to prescribe the chargeable amounts in the various circumstances which could arise from a split or a merger.
- B.34 Instead, for properties meeting the criteria in paragraph E.31 and E.32 above, DLUHC will fund local authorities to apply a chargeable amount under section 47 of the 1988 Act found in accordance with the following principle:
- that the protection offered by SSBR (that the bill will not rise by more than £600 p.a.) will continue to apply in principle to that part of the newly created property which was immediately before the creation day in SSBR, and
  - that increases (or reductions) in overall rateable value arising from the split or merger are not subject to the protection of SSBR.
- B.35 For simple splits of properties previously eligible for SSB, authorities may wish to simply apportion the chargeable amount in the SSB scheme for the property before the split in line with the change in rateable value from the split (i.e. in line with the principle in the Schedule of Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022).
- B.36 For mergers and reorganisations, authorities will have to estimate the degree to which, in line with the principle of the SSB scheme, that part of the property which was formerly eligible for SSB should continue to receive support under the SSB scheme. DLUHC does not expect authorities to seek any formal apportionments of the rateable value for this purpose.

## Appendix C

### Retail, Hospitality and Leisure Relief 2025/26

#### Background

- C.1 At the Autumn Budget on 30 October 2024 the Chancellor announced the extension of the business rates relief scheme for retail, hospitality, and leisure businesses.
- C.2 As this is a temporary measure, Government is not changing legislation to define when a property entitled to relief. Instead they will, in line with the eligibility criteria set out in guidance, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief.
- C.3 Government will fully reimburse the council for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in the guidance, using a grant under section 31 of the Local Government Act 2003.
- C.4 Government issued a guidance note intended to support local authorities in administering the relief.

#### Properties to benefit from the relief

- C.5 Properties which benefit from the relief will be those which for a chargeable day in 2025/26:
- meet the eligibility criteria in D.19-D25, and
  - the ratepayer for that chargeable day has not refused the relief for the eligible property. The ratepayer may refuse the relief for each eligible property anytime up to 30 April 2025. The ratepayer cannot subsequently withdraw their refusal for either all or part of the financial year.
- C.6 For the purposes of section 47 of the 1988 Act, properties where the ratepayer has refused the relief are outside of the scheme and outside of the scope of the decision of which properties qualify for the relief.

#### Amount of relief to be awarded

- C.7 Subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property for 2025/26 under this scheme is 40% of the chargeable amount.
- C.8 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied.
- C.9 Subject to the cash cap, the eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular property in the financial year 2025/26:

Amount of relief to be granted =  $V \times 0.40$  where:

V is the daily charge for the property for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with the guidance in paragraph D.8 above.

- C.10 This will be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.

- C.11 The total value of relief available per business, whether occupying one or more properties, is capped at £110,000. Any ratepayer who would be eligible for a sum of relief above £110,000 if there were no cap in place, will be awarded relief up to the full value of £110,000 (as has been the policy for previous years). Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties, up to a total value of £110,000 across all of their properties.

### The cash cap and subsidy control

- C.12 Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their properties in England.
- C.13 Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers should be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- where both ratepayers are companies, and
    - o one is a subsidiary of the other, or
    - o both are subsidiaries of the same company; or
  - where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other (“company” has the meaning given by section 1(1) of the Companies Act 2006. “Holding company” and “subsidiary” have the meanings given by section 1159 of the Companies Act 2006)
- C.14 Furthermore, the Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by the council under this scheme will need to comply with the UK’s domestic and international subsidy control obligations (see the [guidance for public authorities on the UK subsidy control regime](#) which contains guidance and information for the UK subsidy control regime).
- C.15 To the extent that the council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an enterprise (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2025/26 year and the 2 previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of ‘Minimal or SPEI financial assistance’. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted towards the £315,000 allowance.
- C.16 In those cases where it is clear to the council that the ratepayer is likely to breach the cash cap or the MFA limit then the relief will be automatically withheld. Otherwise, the council will include the relief in bills and ratepayers must, on a self-assessment basis, inform the council if they are in breach of the cash caps or MFA limit.

### Splits and mergers

- C.17 The relief will be applied on a day-to-day basis using the formula set out in D.9 above. A new property created as a result of a split or merger during the financial year, or where there is a change of use, should be considered afresh for the relief on that day.

### Recalculations of relief

- C.18 The amount of relief awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value of the property. This change of circumstances could arise during the year in question or during a later year.

## Eligibility for the Retail, Hospitality and Leisure Relief Scheme

C.19 Properties that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied properties which meet all of the following conditions for the chargeable day:

- they are wholly or mainly being used:
  - o as shops, restaurants, cafes, drinking establishments, cinemas or live music venues,
  - o for assembly and leisure; or
  - o as hotels, guest & boarding premises or self-catering accommodation,

C.20 We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:

- Properties that are being used for the sale of goods to visiting members of the public:
  - o shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
  - o charity shops
  - o opticians
  - o post offices
  - o furnishing shops/display rooms (such as: carpet shops, double glazing, garage doors)
  - o car/caravan show rooms
  - o second-hand car lots
  - o markets
  - o petrol stations
  - o garden centres
  - o art galleries (where art is for sale/hire)
- Properties that are being used for the provision of the following services to visiting members of the public:
  - o hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
  - o shoe repairs/key cutting
  - o travel agents
  - o ticket offices e.g. for theatre
  - o dry cleaners
  - o launderettes
  - o PC/TV/domestic appliance repair
  - o funeral directors
  - o photo processing
  - o tool hire
  - o car hire
- Properties that are being used for the sale of food and/or drink to visiting members of the public:
  - o restaurants
  - o takeaways
  - o sandwich shops
  - o coffee shops
  - o pubs
  - o bars
- Properties which are being used as cinemas
- Properties that are being used as live music venues:
  - o Live music venues are properties wholly or mainly used for the performance of live music for the

purpose of entertaining an audience. Properties cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).

- Properties can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.

C.21 We consider assembly and leisure to mean:

- Properties that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities):
  - sports grounds and clubs
  - museums and art galleries
  - nightclubs
  - sport and leisure facilities
  - stately homes and historic houses
  - theatres
  - tourist attractions
  - gyms
  - wellness centres, spas, massage parlours
  - casinos, gambling clubs and bingo halls
- Properties that are being used for the assembly of visiting members of the public:
  - public halls
  - clubhouses, clubs and institutions

C.22 We consider hotels, guest & boarding premises and self-catering accommodation to mean:

- Properties where the non-domestic part is being used for the provision of living accommodation as a business:
  - hotels, guest and boarding houses
  - holiday homes
  - caravan parks and sites

C.23 To qualify for the relief the property should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

C.24 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. However, it is intended to be a guide as to the types of uses that the council considers for this purpose to be eligible for relief. The council will determine whether particular properties not listed are broadly similar in nature to those above and, if so, consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above will not be eligible for the relief.

C.25 The list below sets out the types of uses that the council does not consider to be an eligible use for the purpose of this relief. Again, the council will determine whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under this scheme.

- Properties that are being used for the provision of the following services to visiting members of the public:



- financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops)
  - medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
  - professional services (e.g. solicitors, accountants, insurance agents/financial advisers, employment agencies, estate agents, letting agents)
  - post office sorting offices
- Properties that are not reasonably accessible to visiting members of the public

### Calculation examples

The Retail, Hospitality and Leisure scheme is always calculated after mandatory relief and other discretionary reliefs funded by section 31 grant. Ignoring cash caps.

Example 1: An occupied shop with a rateable value of £40,000

<b>Gross rates (before any reliefs) = £40,000 x 0.499:</b>	= £19,960
RHL Relief (40%), £19,960 x 0.40	= -£7,984
Rates due (after RHL Relief):	= £11,976

Example 2: An occupied shop with a rateable value of £100,000

<b>Gross rates (before any reliefs) = £100,000 x 0.555:</b>	= £55,500
RHL Relief (40%), £55,500 x 0.40	= -£22,200
Rates due (after RHL Relief):	= £33,300

Example 3: An occupied charity shop with a rateable value of £40,000

<b>Gross rates (before any reliefs) = £40,000 x 0.499</b>	= £19,960
Net rates after charity relief (80%):	= £3,992
RHL Relief (40%), £3,992 x 0.40	= -£1,597
Rates due (after charity relief and RHL Relief):	= £2,395

Example 4: An occupied shop with a rateable value of £13,500 eligible for Small Business Rate Relief (SBRR)

<b>Gross rates (before any reliefs) = £13,500 x 0.499</b>	= £6,737
Net rates after SBRR (50%):	= £3,368
RHL Relief (40%), £3,368 x 0.40	= -£1,347

---

Rates due (after SBRR and RHL Relief):	= £2,021
----------------------------------------	----------

---

Example 5: An occupied shop with a rateable value of £10,000 eligible for Small Business Rate Relief (SBRR)

<b>Gross rates (before any reliefs) = £10,000 x 0.499</b>	<b>= £4,990</b>
Net rates after SBRR (100%):	= £nil
Rates bill is nil and, therefore, no RHL Relief applies	

---

Example 6: A shop with a rateable value of £40,000 (example 1) but only occupied until 30 September 2025

<b>Gross rates while occupied (before any reliefs) = £40,000 x 0.499 x 183/365</b>	<b>= £10,007</b>
RHL Relief (40% from 01/04/25 to 30/09/25), £10,007 x 0.40	= -£4,003
Net rates while occupied	= £6,004
<b>Gross rates while unoccupied (before any reliefs) = £40,000 x 0.499 x 182/365</b>	<b>= £9,953</b>
Unoccupied property relief (100% from 01/10/25 to 31/12/25), £9,953 x 92/182:	= -£5,031
Net rates while unoccupied	= £4,922
Rates due for the year (after empty property relief and RHL Relief):	= £10,926

---

## Appendix D

### Section 44a – Partly occupied properties

#### General explanation

- D.1 A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a **short term**, the local authority has discretion in certain cases to award relief in respect of the unoccupied part.

#### How the relief will be provided

- D.2 The Council will consider written (including email) applications. The ratepayer will need to provide the following:
- a. A detailed plan of the premises clearly identifying the occupied and unoccupied areas;
  - b. Access to the premises so that they can be inspected fully by the Council's representative;
  - c. Details of how long the premises are likely to be temporarily unoccupied;
  - d. Details of any future plans to occupy the premises; and
  - e. Full contact details of the ratepayer and any agent they have representing them
- E.3 If the decision is to award relief, The Council will request the Valuation Office Agency to issue a certificate showing the split in rateable value between the occupied and unoccupied parts.

#### The Council's policy

- E.4 The Council will consider applications for S44a relief from all ratepayers, whose premises meet the criteria. Each case will be considered on its own merits on a case-by-case basis. The Head of Council Tax and Business Rates will consider applications.
- E.5 In determining the application the following matters will be taken in to consideration:
- a. Whether, the premises will be unoccupied for a short term;
  - b. The reasons for the property being temporarily un-occupied;
  - c. Whether it would be more appropriate for the ratepayer to apply to the Valuation Office Agency to have the premises reassessed; and
  - d. Whether it is reasonable to grant the relief;
- E.6 The Council will grant any relief based on the Valuation Office Agency's certificate (as required by the legislation). The Revenues Manager will determine the period of any relief and it will be for a short term only. **It should be noted that Applications will not be considered for retrospective periods after which full occupation or vacation has taken place.**
- E.7 The period of relief will not exceed three months (or six months in the case of industrial property).

## Appendix E

### Section 49 – Hardship Relief

#### General explanation

- E.1 The Council is able to exercise its discretion under Section 49 of the Local Government Finance Act 1998 to provide either partial or full relief for non-domestic rate payments in cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers in general.

#### The Council's policy

- E.2 The Council will consider applications for hardship relief from individuals and organisations based on their own merits on a case-by-case basis. The Head of Council Tax and Business Rates will consider applications.
- E.3 In making decisions on whether to award the relief the Council takes into account the following criteria (not listed in any priority):
- Any reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
  - Any reduction of the rates must be shown to be significant to the future viability of the business;
  - The business must continue to trade;
  - The previous two years' accounts;
  - Cash flow forecast for a minimum of the next twelve months together with a comprehensive Business Plan incorporating a brief history of the business;
  - The test of "hardship" is not strictly confined to financial hardship and this, in itself, is not a deciding factor;
  - The loss of the business would reduce amenities of an area if it is the sole provider of a service in the area;
  - Details of any state aid, grants or subsidies either from central or local government over the previous three years.
  - The loss of the business would worsen the employment prospects in the area;
  - The interests of the Council Tax payers of the area would be best served by awarding the relief;
  - The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship;
  - The business provides employment to local residents in an area where employment opportunities are limited;
  - Independent advice given by banks or financial advisors should be sought to demonstrate the future viability of the business;
  - Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation; and
  - The ratepayer will provide additional information as deemed necessary by the Council to be essential in order for a fair evaluation of the application.