

Cheltenham Borough Council

Cabinet – 24 February 2026

Council – 27 February 2026

General Fund Revenue and Capital – Final Budget Proposals 2026/27

Accountable member:

Deputy Leader and Cabinet Member for Finance & Assets, Councillor Peter Jeffries

Accountable officer:

Adele Talyor – Director of Finance and Operations (Section 151 Officer)

Accountable scrutiny committee:

Budget Scrutiny Working Group

Ward(s) affected:

All

Key/Significant Decision:

Yes

Executive summary:

This report sets out the revised budget for 2025/26 and the Cabinet's final budget proposals for 2026/27.

The Council has faced unprecedented financial challenges over the last few years, with over a decade of financial austerity resulting in significant cuts by central government to council funding, a period of high inflation, the Covid pandemic, and the cost-of-living crisis.

In December 2025, a draft budget was set out for 2026/27 including all the information that we knew at the time including the provisional Local Government finance settlement. This saw significant changes in the way that Local Government finance is

Page 2

being distributed from 2026/27 onwards. The draft budget was also based on the financial position during 2025/26 at the time of writing the report.

For 2026/27, we have seen the introduction of the much-anticipated Fair Funding Review, including the reset of the Business Rates Retention Scheme, which brings significant changes to the formula for local government funding. The use of more up-to-date data and a multi-year financial settlement is welcomed, but the continued shift towards a greater cost burden falling upon local council taxpayers and the chronic underfunding of the sector is not.

The 2025/26 Net Budget was set at £19.055m, and this included a contribution to General Fund Balances of £0.560m. Following a detailed review of all of budgets, savings and asset disposals the latest forecast is an overspend of £0.662m for the year against this. This means that instead of contributing to General Fund Balances there will be a drawdown on them of £0.101m for the year reducing them down from £1.286m to £1.184m at the end of 2025/26 financial year. The key items driving this position are non-delivery of savings and delays to asset disposals.

The level of General Fund Balances has been reviewed and updated with the level being set at £1.5m for 2026/27 with the budget proposal contributing £0.316m to bring them up to this level.

A review of all the Earmarked Reserves has been undertaken to identify for each reserve if it is still required or if they can be reallocated. This review has reduced the number of Earmarked Reserves from 26 down to 10. Part of the process has been to top up the Business Rates Retention Equalisation Reserve to £500,000, the IT Repairs & Renewals Reserve to £150,000 and New Initiatives Reserve to £1m in recognition of the LGR implementation costs.

The budget for 2026/27 has been adjusted for the variances in the current year and updates for known changes such as inflation, the local government finance settlement and a council tax increase of 2.99% (Band D £252.11). The budget includes growth of £0.159m and makes additional contributions to General Fund Balances to bring them up to £1.5m. The resulting savings target for 2026/27 is £1.054m which will be delivered through a savings programme that has 4 key areas of focus which are:

- Staffing establishment review – A review of the staffing establishment budgets focussed on identifying any vacant roles and unallocated staffing budgets that can be removed. This review is also a key part of preparing for LGR and ensuring that HR records and staffing budgets are fully aligned.
- Base budget review – An efficiency review of the base budget to identify savings and additional income that can be delivered with no impact upon services. This will involve a line-by-line review of all budgets looking at actual spend and income compared to the budget over the last few years to identify

Page 3

variances. This review will assist with the preparation for LGR and will ensure that all of the detailed base budgets are as accurate as possible.

- Discretionary service review - This review will focus upon reviewing the discretionary services and identifying possible savings options for members to consider.
- Capital project and funding review – A detailed review of the capital programme including a detailed analysis of likely timings of likely spend and asset disposals.

The Medium-Term Financial Strategy (MTFS) covers the 3-year period 2026/27 to 2028/29 which aligns to the multi-year finance settlement. The forecast budget gap for 2027/28 is £491,785.

The budget is being set against the background of Local Government Reorganisation (LGR) and the proposals would see all assets and liabilities of Cheltenham transferring to a new unitary in April 2028.

The Section 151 officer has reviewed the 2026/27 budget proposals and concluded that they are robust and that the level of Reserves is adequate.

Recommendations: Cabinet recommends that Council:

- 1. approves the revised budget for 2025/26 which is reported as part of the budget monitoring process in Section 6 and Appendix 15.**
- 2. considers the budget assessment by the Section 151 Officer at Appendix 2 when agreeing the following recommendations.**
- 3. approves the final budget proposals including a proposed council tax for the services provided by Cheltenham Borough Council of £252.11 for the year 2026/27 based on a Band D property (an increase of 2.99%).**
- 4. approves the budget strategy for the delivery of savings / additional income totalling £582,852 at Appendix 4.**
- 5. approves the revenue growth items totalling £159,334 at Appendix 5.**
- 6. approves the capital programme at Appendix 6.**
- 7. approves that the minimum level of General Fund Balances is set at £1.5m.**
- 8. approves the use of reserves and general balances and note the projected level of reserves, as detailed at Appendix 7.**
- 9. approves the programmed maintenance programme at Appendix 8.**

- 10. approves the Local Council Tax Support Scheme for working age customers in Appendix 9.**
 - 11. approves the Medium-Term Financial Strategy (MTFS) detailed in Appendix 10.**
 - 12. approves the Pay Policy Statement for 2025/26, including the continued payment of a living wage supplement at Appendix 11.**
 - 13. approves the proposed fees and charges schedule for 2026/27 at Appendix 12, subject to appropriate consultation where required.**
 - 14. approves the Minimum Revenue Provision Policy 2025/26 at Appendix 13.**
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1. Implications

1.1. Financial, Property and Asset implications

As detailed in the report.

Signed off by: Jon Whitlock, Head of Finance (Deputy S151 officer)

1.2. Legal implications

The budget setting process must follow the Council's Budget and Policy Framework Rules.

Members are not generally regarded as having a personal or prejudicial interest in the setting of the council budget and council tax. However, any member who is in arrears of council tax needs to give careful consideration to the provisions of section 106 of the Local Government Finance Act 1992. This states that if any arrears remain unpaid for at least two months, then the member must disclose this at the beginning of the meeting, which is to consider the council tax calculation and shall not vote on the matter. It is a criminal offence to disregard this requirement. Any member likely to be in such a position should seek advice as quickly as possible from the Monitoring Officer.

There is a legal requirement under the Local Government Finance Act 1992, sections 31A and 42A to set a balanced budget. The budget proposals include budgets for expenditure and income and use reserves to fund one off expenditure, fund future expenditure or phase in the impact of increased expenditure in accordance with the Medium-Term Financial Strategy.

The Act also contains requirements for local authorities to hold a referendum where council tax is proposed above specific levels. The relevant basic amount

Page 5

of council tax in 2026/27 will require a referendum if it is 3%, or more than 3%, above its 2025/26 level.

This means that a shire district authority will need to exceed the percentage referendum thresholds in order to be subject to a referendum.

Section 25 of Local Government Act 2003 requires the Authority's Section 151 Officer to comment on the robustness of the estimates and the adequacy of reserves.

By approving the budgets for the capital programme, Cabinet is making key decisions as to the use of the budget. Consequently, the acceptance of tenders in excess of £100,000 by the lead member (or officers if authorised under the constitution) for contracts required to deliver works, services and supplies under the approved budget headings, will not be key decisions.

In accordance with the Council's approved Investment Strategy, the Council is able to lend money to support local public services and stimulate local economic growth. These include loans to organisations and residents within the Borough which support the priorities of the Council.

Sections 38-43 Localism Act 2011 set out the requirements that a Local Authority must publish an annual pay policy statement setting out the Authority's policies relating to the remuneration of its Chief Officers, its lowest paid employees and the relationship between the remuneration of the Chief Officers and other employees. It is up to the Authority to define who its lowest paid employees are. It must also include (a) the level and elements of remuneration for each Chief Officer, (b) remuneration of Chief Officers on recruitment, (c) increases and additions to remuneration for each Chief Officer, (d) the use of performance-related pay for Chief Officers, (e) the use of bonuses for Chief Officers, (f) the approach to the payment of Chief Officers on their ceasing to hold office under or to be employed by the authority, and (g) the publication of and access to information relating to remuneration of Chief Officers.

The Authority's Pay Policy Statement must be approved by a resolution of the Authority before it comes into force. Amendments may be made within each year by the passing of a resolution. Once approved it must be published as the Authority sees fit and further pay determinations must be made in accordance with the policy.

Signed off by:

Alison McKane, Interim Deputy Monitoring Officer
alison.mckane@cheltenham.gov.uk

1.3. HR implications

Relationships with the two recognised trade unions continue to remain very positive. The Executive Leadership Team and the HR team will continue to work closely with TU colleagues in order to ensure that any potential impact on employees as a result of realisation of budget savings are kept to a minimum.

Signed off by: Julie McCarthy, HR@cheltenham.gov.uk

1.4. Environmental and climate change implications

The annual budget aims to deliver the outcomes defined by the Council's corporate business plan, including the priority to be carbon neutral by 2030, and resourcing should be aligned to the delivery of corporate plan priorities.

Signed off by: Maizy McCann, Climate Emergency Officer,
maizy.mccann@cheltenham.gov.uk

1.5. Corporate Plan Priorities

The actions outlined in this budget proposal to implement savings and grow our commercial income will help ensure that the council can continue to deliver its corporate objectives as set out in the 2025-28 Corporate Plan. It also means we will be well placed to deliver the priorities in this new Corporate Plan which was presented to Council for approval in February 2025.

This report contributes to the following Corporate Plan Priorities:

- Key priority 1: Securing our future
- Key priority 2: Quality homes, safe and strong communities
- Key priority 3: Reducing carbon, achieving council net zero, creating biodiversity
- Key priority 4: Reducing inequalities, supporting better outcomes
- Key priority 5: Taking care of your money

Signed off by: Ann Wolstencroft, Director of Corporate Resources
ann.wolstencroft@cheltenham.gov.uk

1.6 Equality, Diversity and Inclusion Implications

The proposals for the 2026/27 general fund revenue and capital budgets are focused on the delivery of the 2025-28 plan. Any savings or efficiencies to deliver the budget that require separate decisions will be subjected to their own equality impact assessments. An equality impact assessment for the decisions in this report is included in Appendix 14

1.7 Performance management – monitoring and review

The savings will be delivered through a combination of a staffing establishment review, base budget review, discretionary service review and capital review. To ensure the deliverability of these savings it is proposed that detailed project plans for each area will be produced so that these can then be monitored from Quarter 1 budget management reporting onwards to Cabinet with oversight from Budget Scrutiny Working Group.

2 Background

2.1 In accordance with the Council's Budget and Policy Framework Rules, which are part of the Council's constitution, the Cabinet is required to prepare interim budget proposals for the financial year ahead and consult on its proposals for no less than four weeks prior to finalising recommendations for the Council to consider. The consultation took place between the period 23 December 2025 to 31 January 2026, and this report sets out the final proposals for 2026/27.

2.2 The Council must set a budget in accordance with provisions of the Local Government Finance Act 1992. The Council has a statutory responsibility to set and approve a balanced budget each year. Section 25 of the Local Government Act 2003 requires the Council, in setting its budget, to have regard to the report of its Section 151 Officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of its proposed financial reserves.

3 Budget Assessment of the Section 151 Officer

3.1 Under Section 25 of the 2003 Local Government Act, there is a legal requirement for the Section 151 Officer to make a report to the authority when it is considering its budget, council tax and housing rents (see separate report on Housing Revenue Account to Council) covering the robustness of estimates and adequacy of reserves. The Act requires councillors to have regard to the report in making decisions at the Council's budget and council tax setting meeting.

3.2 The Section 151 Officer is satisfied that the proposed budget for 2026/27 has been based on sound assumptions and are robust. In terms of reserves the assessment is that the Council has adequate reserves to fund operations in 2026/27. The full assessment is attached at Appendix 2.

4 Budget Monitoring & Revised 2025/26 Budget

4.1 The Council regularly monitors its budget and formally reports to Cabinet on a quarterly basis. As part of this monitoring, a revised budget for the current year (2025/26) is produced to update the original budget approved in February 2025 for known changes. The original budget set the net spend for the year at £19.056m, and the Revised Budget updates this to £19.460m.

- 4.2 Following a detailed review of all budgets, savings, and asset disposals, the latest forecast is an overspend of £0.662m. This means that instead of contributing to General Fund Balances as planned, there will be a drawdown of £0.101m, reducing the balance from £1.286m to £1.184m by the end of 2025/26. The key drivers of this position are the non-delivery of savings and delays to asset disposals, as previously reported to Cabinet through the Budget Monitoring process.
- 4.3 There is also an issue in the current year relating to business rates, following completion of the statutory NNDR1 form at the end of January 2026. This is largely due to a significant revaluation appeal during the year. The Council's share of the deficit on the Business Rates Collection Fund is £1.016m, and accounting rules require that this impacts the 2026/27 financial year. The Council holds a Business Rates Retention Equalisation Reserve for this purpose, but the scale of this adjustment would substantially deplete it. Therefore, as part of the reserves review, the Equalisation Reserve will be increased to £0.500m in 2026/27.
- 4.4 The breakdown of changes resulting from the 2025/26 Revised Budget process is set out in Appendix 3. Both the 2025/26 Revised Budget and the 2026/27 budget proposals have been adjusted to reflect these changes.

5 The Cabinet's Budget Strategy for 2026/27

- 5.1 The approach to the development of the 2026/27 budget proposals were set out in the Budget Strategy, Process & Timetable 2026-27 to Cabinet at its meeting on 21 October 2025. The assumptions were:
- The projection will be for a standstill budget, prepared under a general philosophy of no growth in levels of service.
 - Pay Inflation: assumptions of 3% for the national pay award.
 - Budgeted for employee pay inflation and an increase in member's allowances for 2026-27 which will include contingency for any pay award.
 - An inflationary increase of the relevant costs in the base budget.
 - The impact of prevailing interest rates on the investment portfolio will be assessed in preparing the budget. The Treasury Management Panel will consider the position in respect of treasury management activity during the budget setting cycle.
 - An assessment of the charges made to Cheltenham Borough Homes and the Housing Revenue Account will be incorporated in the budget

Page 9

proposals, including assessing the impact on the General Fund of the change in activity for 2025-26 and beyond following the transfer of housing services back in-house.

- A council tax increase of 2.99% will be used for modelling purposes.

5.2 Based upon this approach and the latest information available such as base rates, inflation and the local government finance settlement, the key assumptions for 2026/27 budget are:

- Pay Inflation: assumptions of 3% for the national pay award.
- Pensions: Contribution based upon the latest Triennial Review of the Pension Fund by the Actuary with the primary rate of 17.1% and the secondary fixed amount of £290,000.
- Business Rates payable: 3.9%
- Council Tax: Tax base of 45,008.70 Band D equivalents for the year, this increase generates additional income of £136,716 for 2026/27 and the 2.99% increase provides a further £329,463. Collection fund surplus of £800,000 with CBC's share being £87,171
- Average borrowing costs: 3.75% with borrowing levels based upon the capital programme.
- Fees & Charges: a full schedule of the proposed fees and charges for 2026/27 has been included at Appendix 11. Some services have applied the full inflationary increase on their fees and charges with others applying a lower uplift when market forces apply. The proposed changes are subject to the relevant steps being taken to follow legislative requirements.

5.3 The Budget Scrutiny Working Group has been meeting during the course of the year and has made a positive contribution to the budget setting process in considering various aspects of the budget leading to its publication. The group met on 7 January 2026, and comments have been fed back to the Overview and Scrutiny Committee and the Cabinet.

6 Local Government Funding

6.1 It has been widely recognised nationally that the funding mechanism for councils has become out of date. A Fair Funding Review was first published in 2016 and set out to establish a new up to date funding system that was simpler and fairer. However, this was subject to a number of delays and never got implemented.

6.2 During 2025 MHCLG launched a consultation on Fair Funding Review 2.0 and on 20 November 2025, the Government published a Policy Statement and response

to the consultation. The review sought feedback on a new funding model aimed at directing resources to areas of greatest need, based on updated evidence around service demand, local costs, and council tax capacity. This funding review marks a significant reform of Council finances, aiming to allocate funding more equitably based on each authority's relative needs and available resources. However, there is no recognition of the additional costs of providing services in rural areas.

- 6.3 A central element of these changes is a full reset of the Business Rates Retention Scheme, which has shaped how councils are funded since April 2013, when local authorities were first allowed to retain 50% of locally collected business rate growth rather than paying all income into a national pool. From the 2026/27 financial year, the Government has introduced new business rates baselines for every council. This reset will remove the accumulated business rates growth built up since earlier years, meaning all authorities will start from a refreshed and consistent baseline.
- 6.4 Based upon the new Fair Funding Review the Local Government Provisional Finance Settlement was announced by MHCLG on 17 December 2025 for consultation with the final figures being published on 9 February 2026. There were several errors by MHCLG in the provisional settlement which have been corrected in the final settlement figures. They were on business rates pooling roll-in where MHCLG realised that they have used the "wrong" methodology to roll the pooling gains into the 2025-26 baseline. In the provisional settlement, the pooling gains were allocated entirely to tariff authorities and were not shared with top-up authorities. There was also an error by MHCLG on the tax base growth projections due to the treatment of second home premiums in the forecast. These corrections did not affect Cheltenham's funding for 2026/27 but resulted in a small change of £0.011m for 2027/28.
- 6.5 This is the first multi-year settlement for a decade and provides figures for three years from 2026/27 to 2028/29.
- 6.6 The Government tightly controls the level of council tax through the Local Government Finance Settlement which assumes a 2.99% increase and the referendum legislation which requires any increase above this level to be subject of a local referendum. There is an exception to this for 6 upper tier councils for 2026/27 and 2027/28 and for 7 councils for 2026/27 where they can increase council tax above the limit because they are in receipt of Exceptional Financial Support (EFS) from MHCLG. This does not apply to Cheltenham.
- 6.7 The funding in the Local Government Finance Settlement for Cheltenham is set out below and clearly shows a reduction in funding over the next 3 years. The equivalent figure for the current year is £7.698m, so the total reduction in funding over the period is £1.428m (18.6%). The settlement is relying upon increases in council tax to make up the shortfall.

	2026/27	2027/28	2028/29
Business Rates	£2.866m	£2.932m	£2.991m
Revenue Support Grant	£4.353m	£3.830m	£3.279m
Fair Funding Allocation	£7.218m	£6.762m	£6.270m

6.8 In line with the Local Government Finance Settlement the Cabinet is proposing a 2.99% increase in council tax in 2026/27, an increase of 14p per week for a Band D property which will generate income of £11,347,143.

7 Reserves

7.1 The Council holds General Fund Balances to cover unforeseen circumstance and Earmarked Reserves which are funds set aside for a specific purpose.

7.2 The updated assessment recommends that of the level of General Fund Balances be set at £1.5m which is equivalent of 7.5% of a net budget of £20m. This updated level takes account of the publication of a three-year funding settlement from Government, which provides greater certainty, and takes account of the financial risks facing the Council and level of Earmarked Reserves.

7.3 The forecast for the current year is that there will be a reduction of £0.101m for the year which will mean they go down from £1.286m to £1.184m at the end of 2025/26 financial year. In order bring the level of General Fund Balances up the required level of £1.5m the 2026/27 budget proposal include a contribution £0.316m.

7.4 A review of all of the Earmarked Reserves has been undertaken to identify if the reserve is still required or if they can be reallocated. This review has reduced down the number of Earmarked Reserves from 26 down to 10. As part of the process:

7.4.1 the Business Rates Retention Equalisation Reserve has been increased to £500,000

7.4.2 the IT Repairs & Renewals Reserve has been increased to £150,000

7.4.3 the New Initiatives Reserve has been increased to £1m in recognition of the Local Government Reorganisation (LGR) implementation costs.

7.5 The Chief Financial Officer (Section 151 Officer) is required to comment on the adequacy of the reserves for which the budget provides. At the start of

2025/26 the total amount of Earmarked Reserves & General Fund Balances stood at £4.795m, and they are forecast to increase to £5.231m by the end of 2026/27. Full details of the reserves are set out in Appendix 7.

8 Local Government Reorganisation (LGR)

- 8.1 All Gloucestershire councils are required to make provision within their 2026/27 financial plans for their local contributions to the Local Government Reorganisation (LGR) programme. The funding model for the LGR transition fund has been agreed as follows: Gloucestershire County Council will contribute 55% of the total fund, with the remaining 45% split equally between the six district and borough councils.
- 8.2 Gloucestershire County Council will act as the accountable body for the jointly contributed transition fund. Contributions from each council will be called upon in line with the cashflow requirements of the LGR portfolio, ensuring that programme delivery is adequately resourced throughout the year.
- 8.3 Where a council is unable to provide its contribution in line with the programme's cashflow requirements—for example, where contributions are dependent on asset disposals that have yet to be realised—arrangements will be made by the LGR Portfolio supported by the s151 officers across Gloucestershire to accommodate such circumstances. This may include agreeing alternative payment schedules or temporary bridging arrangements, to ensure the programme remains on track while recognising individual councils' financial positions.
- 8.4 Governance of the transition fund will be owned by the Joint Programme Board and overseen by the Leaders Steering Group, with regular reporting into each council's corporate overview and scrutiny arrangements. This ensures transparency, accountability, and effective oversight of expenditure and programme progress.
- 8.5 The County Council is the accountable body, with governance and reporting arrangements as set out above. Where contributions are delayed due to funding sources such as asset disposals, the LGR Portfolio will make appropriate arrangements.
- 8.6 At present, the Council is not able to fully fund its share of the implementation costs from reserves. Provision has been made through the New Initiatives Reserve, which has been increased to £1m and could be used to cover LGR costs if they were capitalised and spread over 20 years alongside other transformation and change work. Further work will be undertaken with the LGR Portfolio to review options for funding the Council's share of LGR implementation costs and identify the most appropriate

approach.

8.7 The majority of the LGR implementation costs will be incurred by the new unitary council in 2028/29.

9 Local Council Tax Support Scheme

9.1 The working age council tax support scheme for 2026/27 was approved by Council on 15th December 2025. Changes approved for 2026/27 were:

- to increase the amount of income disregarded in respect of disabled children
- extend the income band levels for families with more than 2 children, reflecting the removal of the two-child benefit cap
- Increase the income band levels in the scheme in line with the increase in welfare benefits. Authority to adjust the income band levels, once all welfare benefit increases were known, was given the Chief Executive, or Deputy Chief Executive, in consultation with the Cabinet Member Finance and Assets

9.2A further amendment is required in the 2026/27 scheme so that disability related income, in connection with Universal Credit, is always treated consistently across claims. This will ensure that the maximum entitlement to support is awarded. The Scheme is detailed in Appendix 9.

10 Treasury Management

10.1 UK inflation has eased from its 2024 highs, standing at 3.4%, and is forecast to fall to around 2.5% in 2026, reaching the Bank of England's 2% target by 2027. This decline reflects reducing energy-price pressures and slower domestic cost growth. Economic growth remains subdued, with GDP expected to rise by around 0.9% in 2026, constrained by weak real incomes and modest investment. Arlingclose, our Treasury Management Advisors, are forecasting two further base-rate cuts over the next year.

10.2 Security of capital remains the Council's primary investment objective. We will continue to monitor closely the relative benefits of fixed versus temporary borrowing, as well as the performance of the Schroder Income Fund. When it is financially prudent to do so, we will also consider the climate implications of how this money is invested in the future.

10.3 Appendix 3 summarises the budget estimates for interest and investment income, which will continue to be reviewed and updated as new information becomes available, particularly in relation to capital programme financing updates

11 Balancing the 2026/27 Budget

11.1 Updating the estimates for all of the changes identified in this report leaves a budget gap of £1.054m, which will be addressed through a savings programme focused on four key areas:

- Staffing establishment review – A review of staffing establishment budgets focusing on identifying vacant roles and unallocated staffing budgets that can be removed. This work is also a key part of preparing for LGR, ensuring that HR records and staffing budgets are fully aligned.
- Base budget review – An efficiency review of the base budget to identify savings and additional income that can be delivered with no impact on services. This will involve a line-by-line review of all budgets, examining actual spend and income compared to budget over recent years to identify variances. This review will support LGR preparation and ensure detailed base budgets are as accurate as possible.
- Discretionary service review – This review will focus on discretionary services and identify potential savings options for members to consider.
- Capital project and funding review – A detailed review of the capital programme, including analysis of likely spending timescales and asset disposals.

11.2 To ensure these savings are deliverable, detailed project plans will be produced for each area. These will be monitored from Quarter 1 budget management reporting onwards, with oversight from the Budget Scrutiny Working Group.

12 Capital Programme

12.1 The strategy for the use of the council's capital resources is driven by our corporate priorities. The delivery of capital receipts from our asset management activities is an important source of funding with the timings and delivery of these currently under review.

12.2 A monitoring exercise has been carried out to ensure that the capital programme, approved by Council on 21 February 2025, are being delivered as planned within allocated capital budgets, some of which are timetabled to straddle several financial years. The approved 2025/26 capital programme totals £41.420m and this includes the approved carry forwards from 2024/25. The capital programme for the period 2025/26 to 2028/29 is set out at Appendix 6.

13 Pay Policy Statement

13.1 Section 38 of the Localism Act requires local authorities to produce Pay Policy Statements, which must include the authority's policy on pay dispersion. Pay dispersion refers to the relationship between the remuneration of Chief Officers and the remuneration of other staff.

13.2 The Pay Policy attached at Appendix 10 includes the following key requirements of the Localism Act 2011:

- the policy on pay for each of the 'in-scope' officers
- the policy on the relationship between Chief Officers and other officers
- the policy on other aspects of remuneration, including recruitment, increases in remuneration, performance-related pay, bonuses, termination payments, and transparency

13.3 These requirements ensure that the Council's approach to remuneration is clear, transparent, and consistent with statutory obligations.

14 Consultation and feedback

14.1 The formal budget consultation on the detailed interim budget proposals took place from 23 December 2025 to 31 January 2026. The Cabinet sought to ensure that the opportunity to contribute to the consultation was publicised as widely as possible, predominantly through its social media channels.

14.2 During the consultation period, interested parties including businesses, parish councils, tenants, residents, staff, and trade unions were encouraged to comment on the initial budget proposals. Only one formal response was received, covering both the General Fund and the Housing Revenue Account, and the budget reports address the issues raised.

15 Future Years

15.1 The Medium-Term Financial Strategy (MTFS) sets out the expected resources and costs of services over future years, and best practice recommends planning over a five-year period. This allows the Council to plan changes effectively and manage its finances responsibly. However, given the LGR timetable—which would see the authority cease on 31 March 2028—and the existence of a three-year multi-year finance settlement, it is appropriate for the MTFS to cover the period 2026/27 to 2028/29.

15.2 The forecast of service costs and expected resources is set out in Appendix 16. The projected budget gaps for each year are:

- 2027/28: £0.491m
- 2028/29: £0.666m

15.3 These projections will continue to be refined as further information becomes available, including updates to government funding, inflation, interest rates, and the financial implications of LGR.

16 Alternative options considered

16.1 The financial strategies implemented since November 2020 to refresh the commercial strategy, review asset management and invest in growth have so far meant the Council have not needed to pursue this course of action and have instead been able to apply continued focus to the ambitions of the 2025-2028 Corporate Plan.

17 Key risks

17.1 See Risk Assessment in Appendix 1.

Report author:

Adele Taylor - Director of Finance and Operations (Section 151 Officer)

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Appendices:

1. Risk Assessment
2. Section 151 Officer budget assessment report (Section 25)
3. Summary net budget requirement
4. Budget Savings / Additional Income
5. Revenue Growth Items
6. Capital programme
7. Projection of reserves
8. Programmed Maintenance programme
9. Local Council Tax Support Scheme for Working Age Customers

10. Medium Term Financial Strategy (MTFS)
11. Pay Policy Statement
12. Fees & Charges Schedule for 2026/27
13. Minimum Revenue Provision Policy Statement 2026/27
14. Equality Impact Assessment
15. Movements in 2025/26 budget from original to revised

Background information:

1. 2025/26 Final Budget Proposal report to Council - 21 February 2025
2. Budget Strategy, Process & Timetable 2026-27 – 21 October 2025
3. Budget Monitoring Report 2025/26 – position on 30 November 2025 report to Cabinet – 16 December 2025
4. The provisional local government finance settlement for 2026/27
5. General Fund Revenue and Capital – Interim Budget report to Cabinet - 23 December 2025
6. 2026/27 Budget Consultation – 23 December 2025 to 31 January 2026
7. The final local government finance settlement for 2026/27

Appendix 1: Risk Assessment

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
52	If the Council is unable to come up with long term solutions which close the gap in the medium-term financial strategy, then it will find it increasingly difficult to prepare budgets year on year without making unplanned cuts in service provision.	Cabinet	5	4	20	Reduce	<ul style="list-style-type: none"> - Commercial strategy & activities - Quarterly budget monitoring - Cabinet engagement - budget proposals - Increased capacity in the finance team - Cabinet Away Day challenge and decisions - Ongoing monitoring of targets for workstreams/services 	Director of Finance & Assets	Ongoing
403	Prioritisation of capital resources – If CBC are unable to prioritise medium term projects and programmes which require significant capital financing, then it will increasingly have to rely of borrowing to fund service	Cabinet	5	4	20	Reduce	<ul style="list-style-type: none"> - Ongoing review and alignment of the capital programme with the Corporate Plan - Quarterly budget monitoring - Cabinet engagement - budget proposals 	Director of Finance & Assets	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
	investments increasing the pressure on our revenue budgets to fund repayments.						<ul style="list-style-type: none"> - Gateway reviews of all projects through the Corporate Programme office - Cabinet Away Day challenge and decisions - Business case and approval for all new projects, including allocation of resource and budgets 		
53	If General Balances are not strengthened, then insufficient reserves will be available to cover unanticipated spend or deficits resulting in the levels which will consequently fall below the minimum required level as recommended by the Section 151 Officer in the council's Medium Term Financial Strategy	Director of Finance & Assets	5	3	15	Reduce	The MTFs is clear about the need to enhance reserves and identifies a required reserves strategy for managing this issue. In preparing the budget for 2025/26 and in ongoing budget monitoring, consideration will continue to be given to the use of fortuitous windfalls	Director of Finance & Assets	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							and potential future under spends with a view to strengthening reserves whenever possible.		
199	If the Government review concludes significant changes to business rate retention, Government grant funding or Council Tax generation for Cheltenham then the MTFS budget gap may increase, requiring greater savings than already planned.	Director of Finance & Assets	5	4	20	Reduce	<p>The Council joined the Gloucestershire pool to share the risk of fluctuations in business rates revenues retained by the Council.</p> <p>The Gloucestershire S151 Officers continue to monitor business rates income projections and the performance and membership of the pool / pilot.</p> <p>Work with members and Gloucestershire LEP to ensure Cheltenham grows its business rate base.</p>	Director of Finance & Assets	Ongoing

SECTION 25 REPORT OF THE CHIEF FINANCE OFFICER (S151 OFFICER)

Local Government Act 2003 – Statutory Report

Cheltenham Borough Council – Budget Year 2026/27

1. Introduction

Section 25 of the Local Government Act 2003 requires the Chief Finance Officer (Section 151 Officer) to report to the authority on the robustness of the estimates used for setting the budget and council tax, and the adequacy of the proposed financial reserves.

The Council is required to have due regard to this report when making decisions on the budget. The law expects councillors to consider the advice in this report when considering the 2026/27 budget proposals.

In preparing this report, the following have been considered:

- The operating context
- The financial management arrangements and control frameworks in place
- Budget planning process and the level of exposure to financial risks
- External factors that impact the Council's capacity and financial resilience
- The robustness of the budget assumptions
- The adequacy of the reserves

2. Operating Context

2.1 National and Sector Environment

Local government continues to face sustained financial pressure in terms of demand for services, inflation and interest rate volatility, and the structural underfunding of the local government sector. Inflation peaked at 11.1% in October 2022 and has continued to fall to being 3.4% in December 2025. Bank interest rates reached a 16 year high of 5.25% in August 2023 but have fallen back to their current level of 3.75%, with further cuts expected this year.

The Institute for Fiscal Studies (IFS) estimated that funding from central government to councils fell by 46% during the 2010s. Reform of council funding has been discussed for almost a decade, and the promised reforms have finally been introduced for 2026/27 through the Fair Funding Review. This review also reintroduced multi-year settlements, with funding allocations covering a three-year period from 2026/27 to 2028/29. The reintroduction of multi-year settlements

significantly helps with medium-term financial planning and provides greater certainty of over key elements of future budgets.

The balance of funding for councils has changed, with reductions in government funding and a shift to more being raised locally through council tax. The finance settlement from government assumes an annual council tax increase of 2.99%.

Local Government Reorganisation in two-tier areas, which is scheduled to be implemented by April 2028, would mean that the Council would cease to exist, with its assets and liabilities being transferred to a new unitary council.

2.2 Local Context

The 2025/26 Net Budget was set at £19.055m, and this included a contribution to General Fund Balances of £0.560m. Following a detailed review of all of budgets, savings and asset disposals the latest forecast is an overspend of £0.662m for year. This means that instead of contributing to General Fund Balances there will be draw on them of £0.101m for the year reducing them down from £1.286m to £1.184m at the end of 2025/26 financial year. The key items driving this position are non-delivery of savings and delays to asset disposals.

The level of General Fund Balances has been reviewed and updated with the level being set at £1.5m for 2026/27 with the budget proposal contributing £0.316m to bring them up top this level.

A review of all the Earmarked Reserves has been undertaken to identify if the reserve is still required or if they can be reallocated. This review has reduced down the number of Earmarked Reserves from 26 down to 10. Part of the process has been to top up the Business Rates Retention Equalisation Reserve to £500,000, the IT Repairs & Renewals Reserve to £150,000 and New Initiatives Reserve to £1m in recognition of the LGR implementation costs.

The budget for 2026/27 has been adjusted for the budget variances in the current year and updates for known changes such as inflation, the local government finance settlement and a council tax increase of 2.99% (Band D £252.11). The budget includes growth of £0.159m as well as the contribution to General Fund Balances to bring them up to £1.5m. The resulting savings target for 2026/27 is £1.054m which will be delivered through a savings programme that has 4 key areas of focus which are:

- Staffing establishment review – A review of the staffing establishment budgets focussed on identifying vacant roles and unallocated staffing budgets that can be removed. This review is also a key part of preparing for LGR and ensuring that HR records and staffing budgets are fully aligned.
- Base budget review – An efficiency review of the base budget to identify savings and additional income that can delivered with no impact upon

services. This will involve a line-by-line review of all budgets looking at actual spend and income compared to the budget over the last few years to identify variances. This review will assist with the preparation for LGR and will ensure that all of the detailed base budgets are as accurate as possible.

- Discretionary service review - This will review will focus upon reviewing the discretionary services and identifying possible savings options for members to consider.
- Capital project and funding review – A detailed review of capital programme including a detailed analysis of likely timings of likely spend and asset disposals.

Over the medium term, Cheltenham's Fair Funding allocations from government are forecast to fall from £7.698m in 2025/26 to £7.218m in 2026/27, £6.762m in 2027/28, and £6.270m in 2028/29. The forecast budget gap for 2027/28 is estimated to be £0.492m.

3. Financial Management Arrangements and Control Framework

3.1 Governance and Oversight

The Council's Code of Governance consists of several policy documents and procedures. A key component is the Council's written Constitution, which sets out how decisions are made and the procedures that are followed to ensure efficiency, transparency and accountability to residents. Within this there is the Budget and Policy Framework Rules which set out the processes and arrangements for the management of the Councils finances.

The CIPFA Financial Management Code (FM Code) sets out how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972. The Code sets the standards of financial management expected for local authorities and builds on the CIPFA Prudential and Treasury Management Codes which require local authorities to demonstrate the long-term financial sustainability of their capital expenditure, associated borrowing and investments. The FM Code applies a principle-based approach and the principles are:

- Organisational leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture.
- Accountability – based on medium-term financial planning that drives the annual budget process supported by effective risk management, quality supporting data and whole life costs.

- Financial management is undertaken with transparency at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.
- Adherence to professional standards is promoted by the leadership team and is evidenced.
- Sources of assurance are recognised as an effective tool integrated into financial management, including political scrutiny and the results of external audit, internal audit and inspection.

3.2 Internal and External Audit Assurance

SWAP internal audit work indicates no significant weaknesses in core financial controls. The 2024/25 Statement of Accounts has been produced but will be disclaimed by the external auditors as they will not have fully tested everything by the backstop date of end of February. However, no significant issues have been identified.

3.3 Treasury & Capital Framework

The Treasury Strategy prioritises security and liquidity and has been produced based upon the advice of Arlingclose, our external advisors. The Minimum Revenue Provision (MRP) policy remains prudent. The capital programme is governed by gateway reviews and regular reporting.

3.4 Budget Monitoring

There is an established quarterly budget monitoring process with reports being taken to Cabinet and covering revenue, capital and the Housing Revenue Account (HRA).

4. Budget Planning Process and Exposure to Risks

The Cabinet approved the Budget Strategy, Process & Timetable 2026/27 at its meeting on 21 October 2025, with the assumptions being:

- The projection will be for a standstill budget, prepared under a general philosophy of no growth in levels of service.
- Pay Inflation: assumptions of 3% for the national pay award.
- Budgeted for employee pay inflation and an increase in members' allowances for 2026-27 which will include a contingency for any pay award.
- An inflationary increase to the relevant costs in the base budget.
- The impact of prevailing interest rates on the investment portfolio will be assessed in preparing the budget. The Treasury Management Panel will consider the position in respect of treasury management activity during the budget setting cycle.

The budget process has involved:

- The use of in-year budget monitoring including reviewing delivery of savings.
- Updating the detailed staffing establishment budgets for each service
- Use of external Treasury Management advisors, Arlingclose, who have provided an economic outlook and forecast of future interest rates which have been built into the Treasury Management Strategy for 2026/27.
- Review of the corporate risk register.
- Use of the NNDR1 form that is completed by the end of January 2026.
- Use of Pixel Financial Management and their modelling and forecast of resources over the medium term.
- Review of the final Finance Settlement for Cheltenham from MHCLG that was published on 9 February 2026.
- Detailed review of the current year's budget, identification of variances and the production of a revised 2025/26 budget.
- Continued alignment of the budget to Corporate Plan 2025–28.
- Formal consultation on the budget proposals (23 Dec 2025 to 31 Jan 2026) and ongoing scrutiny via Budget Scrutiny Working Group.

The key financial risks and mitigations are:

- Funding & Settlement Risk: Reductions in funding. Mitigation: The multi-year settlement has provided a level of certainty and aids multi-year financial planning.
- Savings Delivery Risk: The budget includes delivery of £1.097m of savings. Mitigation: clear project plans to be developed for the savings proposals with tracking of progress and regular reporting to Cabinet.
- Business Rates Volatility: Appeals/revaluation/pool risk. Mitigation: £0.5m Business Rates Retention Equalisation Reserve.
- Inflation & Contract Risk: Variability in pay, energy and major contracts. Mitigation: budgets for 2026/27 increased for inflation such as pay awards. General Reserves restored to assessed level of £1.5m.
- Treasury & Interest Rate Risk: Deviation from interest forecasts. Mitigation: Treasury Management Strategy based upon external expert advice and subject to regular monitoring.
- Capital Receipts/Disposals Programme Risk: The timing/value of capital receipts. Mitigation: The Capital project and funding review – A detailed review of capital programme including a detailed analysis of likely timings of likely expenditure and asset disposals.

5. External factors that impact the Council's capacity and financial resilience

There are a number of external factors that impact upon the Councils capacity and financial resilience and the key ones include:

- National economic conditions: inflation and interest rate impact upon the council's finances. Interest rates have fallen over the last year and 2 further rate cuts are expected during 2026/27 which will have a positive impact upon the councils' borrowing costs. Inflation has significantly reduced from its high of 11.1% in October 2022 and the Bank of England are forecasting to hit their target of 2% during the year.
- Statutory pressures: waste, homelessness, environmental and regulatory changes continue to shape the cost base and risk profile
- Funding for Councils: The Fair Funding Review has now been published and funding details up to and including 2028/29 are now known.
- Local Government Reorganisation: The proposals for reorganisation within Gloucestershire are currently out to consultation by MHCLG. The proposals would see all assets and liabilities of Cheltenham transferring to a new unitary in April 2028.

The other area that has had an impact on upon the Councils capacity and financial resilience is within the Finance Team itself. There has been a loss of key personnel and corporate knowledge. This has been addressed through the use of interim support.

6. Robustness of Budget Assumptions

Budget estimates are assessments of spending and income made at a point in time, based on service needs and known expenditure patterns. The statement about the robustness of estimates cannot give a guaranteed assurance about the budget but gives Councillors reasonable assurances that the budget has been based on the best available information and assumptions.

The formation of the 2026/27 Budget is based on a series of assumptions relating to risk, funding assumptions and likely trends in inflation and demand. It is important that these assumptions are as robust as possible and there is provision to manage unforeseen risk. The key assumption in developing the 2026/27 budget estimates include:

- Pay award: 3% increase for the national pay award
- Council tax: 2.99% increase taking the Band D charge to £252.11 and based upon an updated council tax base of 45,008.7 giving an income of £11,347,143
- Pensions: 17.1% for the primary rate plus £290,000 for the secondary rate
- Fees & charges: inflationary uplift per approved schedule
- Borrowing rates: 3.75% average
- Business rates payable: 3.9%
- Funding from Government: Based upon the final finance settlement announced on 9 February 2026

7. Adequacy of the Reserves

The Council holds General Fund Balances to cover unforeseen circumstances and Earmarked Reserves which are funds set aside for a specific purpose.

The updated assessment of the level of General Fund Balances indicates that they should be set at £1.5m which is equivalent of 7.5% of a net budget of £20m. The updated level takes account of the publication of a three-year funding settlement from government and the certainty that this now brings. It also takes into account the financial risks facing the council and level of Earmarked Reserves.

A review of all of the Earmarked Reserves has been undertaken to identify if each reserve is still required or if they can be reallocated. This review has reduced down the number of Earmarked Reserves from 26 down to 10. Part of the process has been to top up the Business Rates Retention Equalisation Reserve to £500,000, the IT Repairs & Renewals Reserve to £150,000 and New Initiatives Reserve to £1m in recognition of the LGR implementation costs.

At the start of 2025/26 the total amount of Earmarked Reserves & General Fund Balances stood at £4.795m, and they are forecast to increase to £5.230m by the end of 2026/27.

8. Overall Section 151 Officer Assurance Statement

The 2026/27 budget proposals require the delivery of savings totalling £1.053m, in order to ensure that reserves are maintained at their forecast level.

Robustness of Budget Estimates

In my opinion, the estimates used in preparing the Cheltenham Borough Council Budget for 2026/27 are robust. They are based upon sound assumptions, are built up from the revised 2025/26 position and reference the latest information available.

Adequacy of Reserves

I am satisfied that the proposed level of reserves—including a minimum General Fund Balance of £1.5m and total reserves forecast at £5.230m—is adequate to support the 2026/27 budget and associated risks.

Overall Conclusion

As the Section 151 Officer, I can formally report that in my view the budget estimates recommended by the Cabinet are robust and the level of reserves adequate, as required by the Local Government Act 2003.

Adele Taylor

Director of Finance and Operations (Section 151 Officer)

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APPENDIX 3 : NET GENERAL FUND DRAFT BUDGET 2025/26 & 2026/27

	2025/26 ORIGINAL £	2025/26 REVISED £	2026/27 ORIGINAL £
Projected cost of 'standstill' level of service			
Chief Executive Directorate	2,658,722	2,242,814	4,023,480
Communities & Place Directorate	13,590,822	13,789,141	14,289,014
Finance, Assets & Regeneration Directorate	7,234,061	7,697,672	7,054,292
Total Cost of Services	23,483,605	23,729,627	25,366,786
Capital Charges	(3,352,327)	(3,361,723)	(2,456,406)
Interest and Investment Income	(1,838,331)	(1,709,465)	(2,405,486)
Savings / Additional income - Appendix 4	(1,130,000)	0	(1,053,750)
Growth Items's	392,647		159,334
Use of balances and reserves to/(from)	939,398	903,407	(682,212)
Transfer to/(from) General Balances	560,803	(101,510)	315,988
NET BUDGET	19,055,795	19,460,336	19,244,254
Deduct:			
National Non-Domestic Rate	(2,633,807)	(2,633,807)	(3,284,214)
National Non-Domestic Rate - 2023/24 (surplus) / deficit	595,779	595,779	
National Non-Domestic Rate - 2024/25 (surplus) / deficit	370,383	370,383	360,682
National Non-Domestic Rate - 2025/26 (surplus) / deficit			1,016,202
National Non-Domestic Rates - S31 Grants	(3,810,409)	(4,043,950)	
New Homes Bonus	(87,479)	(87,479)	
Revenue Support Grant	(190,053)	(190,053)	(4,352,610)
Funding Guarantee Grant	(756,789)	(756,789)	
EPR Grant	(1,345,000)	(1,516,000)	(1,550,000)
NICs Grant	(219,405)	(219,405)	
Council Tax (Surplus)/deficit	(98,051)	(98,051)	(87,171)
	(8,174,831)	(8,579,372)	(7,897,111)
NET SPEND FUNDED BY COUNCIL TAX	10,880,964	10,880,964	11,347,143
Band 'D' Tax	£244.79	£244.79	£252.11
Increase per annum	£7.11	£7.11	£7.32
Increase per week	£0.14	£0.14	£0.14
% Rise	2.99%	2.99%	2.99%
Gross Collectable Tax Base	44,899.19	44,899.19	45,463.33
Collection Rate %	99.00%	99.00%	99.00%
Net tax base	44,450.20	44,450.20	45,008.70

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Appendix 4 - Budget Savings & Additional Income

	2026-27	2027-28	2028-29
Savings Target	£ 1,053,750	£ 491,785	£ 666,408

A full and detailed review, including the allocation of all identified savings, will be undertaken between now and the preparation of the 2025–26 Outturn report.

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Appendix 5 - Growth Items

Division	Project Name	Description	On Going	One Off		Capital
			Revenue	Revenue		2026/27
			2026/27	2026/27		2026/27
			£	£		£
SUPPORTED GROWTH						
Property	Repairs & Maintenance (existing assets planned repairs)	Increased budget for Planned Repairs & Maintenance of existing aging operational assets	79,095			
Property	Repairs & Maintenance (existing assets reactive repairs)	Increased budget for Reactive Repairs & Maintenance of existing aging operational assets	19,256			
Green Spaces	Increase staffing establishment	To increase Green spaces staffing budget to retain fixed term role.	34,050			
Marketing	Maintain staffing establishment	To increase budget and maintain the current establishment following BID taking the marketing function in-house and not through CBC	26,933			
Total			159,334	-		

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Appendix 6 - The Capital Programme

Code	Directorate / Scheme	Scheme Description	Budget 2025/26 £	Forecast 2025/26 £	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £
FINANCE, ASSETS & REGENERATION							
CAP026	IT Infrastructure	5 year ICT infrastructure strategy	100,000	150,000	175,000	100,000	100,000
CAP035	Civic Events Space	Funding for an event space to become a potential Council Chamber and meeting space following the sale of the Municipal Office building.	500,000	-	500,000		
CAP036	Resurfacing of the Regent Arcade Car park	To meet the obligations of the lease, resurfacing of the car park.	13,379	4,103	17,482		
CAP529	Floor strengthening work and survey at the Pittville Pump Rooms	To strengthen the sprung flooring and ensure the appropriate surveys can be carried out on the ceiling of the Pump Rooms	258,720	258,720			
CAP037	Decarbonisation of Leisure@	To finance the investments in LED lighting and pool covers.	327,365	327,365			
CAP038	Fixed Power Installation in Festival Gardens	To deliver a fixed power supply and distribution in the Festival Gardens.	500,000	4,550	495,450		
CAP014	Digital Platform for Cem & Crem	To develop a digital platform to replace the current records system used by Bereavement Services	-	5,539			
CAP209	Asset Management Strategy Implementation	To provide funding for the implementation of strategies to increase the profitability and longevity of our fixed assets.	100,000	-	100,000	100,000	100,000
CAP227	Housing Delivery	Enabling the delivery of Private Rented Sector (PRS) Housing.	4,500,000	-	4,500,000	4,500,000	
CAP402	National Cyber Innovation Centre Delivery	Delivery of the National Cyber Innovation Centre at Golden Valley.	28,643,752	430,012	32,848,023	65,696,047	
CAP 402	Interest - National Cyber Innovation Centre Delivery	Interest costs for Delivery of the National Cyber Innovation Centre at Golden Valley.	-	6,050	440,000	2,322,000	-
CAP228	Housing Enabling	Expenditure in support of enabling the provision of new affordable housing in partnership with registered Social Landlords and the Homes and Communities Agency (HCA)	252,746	252,746			
CAP515	Minster Innovation Exchange	20,000 sq ft purpose-built commercial space adjacent to the Minster	14,600	14,837			
CAP015	Excavator Purchase	To purchase an excavator for the cemetery to deliver a revenue saving in the existing cost of hiring plant.	33,250	33,250			
CAP518	Sandford Park toilets	Provide for new public toilet provision at Sandford Park	150,000	-	150,000		
CAP606	Crematorium Scheme - existing chapel	Redevelopment of existing chapel	50,000	50,000			
CAP039	Recreation Centre Waterproofing	Waterproofing and propping scheme for at recreation centre.			141,000		
			35,443,812	1,528,966	39,366,955	72,718,047	200,000
PLACE & COMMUNITIES							
CAP030	Carbon Neutral agenda	Seed funding to deliver the actions needed, as outlined in the report to Full Council in October 2019, to facilitate the Council's ambition to become carbon neutral by 2030.	68,691	-	68,691		
CAP102	Play Areas Enhancement	We are tendering one large playground improvement contract.	159,522	159,522	80,000	80,000	80,000
CAP229	Noise Monitoring Equipment	The replacement of two noise monitoring systems required for the Council to undertake it's statutory duty to survey noise.	24,000	24,000			
CAP135	Commercialisation opportunities within the Cheltenham Trust	Invest a sum of £1m to pump prime the commercial opportunities identified by The Cheltenham Trust (including investment which both sustains and grows income at the Town Hall);	87,990	104,922			
CAP201	CCTV	Additional CCTV in order to improve shopping areas and reduce fear of crime	75,000	1,185	50,000	23,815	
CAP221	Disabled Facilities Grants	County Council Grant funding for the provision of building work, equipment or modifying a dwelling to restore or enable independent living, privacy, confidence and dignity for individuals and their families.	500,000	1,225,902	500,000	500,000	500,000
CAP224	Warm & Well	A Gloucestershire-wide project to promote home energy efficiency, particularly targeted at those with health problems	58,600	-	77,000	18,400	18,400
CAP301	Vehicles and recycling equipment and receptacles	Replacement vehicles and recycling equipment	4,803,523	4,086,709	2,050,100	675,000	74,500
CAP306	In Cab Technology	The introduction of an In-Cab system would reduce the mileage required to be completed by Ubico, because it would guide the crew around their collection route and would largely eliminate mistakes.	20,000	20,000			
CAP158	Pest Control Van Replacement	To replace one of the existing end of life vans with a more efficient model.	25,000	-			
CAP501	Allotments	Allotment Enhancements - new toilets, path surfacing, fencing, signage, and other improvements to infra-structure.	154,608	20,000	134,608		
			5,976,934	5,642,240	2,960,399	1,297,215	672,900
TOTAL CAPITAL PROGRAMME			41,420,746	7,171,206	42,327,354	74,015,262	872,900

*A capital budget was also approved by Council on 21 July 2025, which was exempt due to the nature of the capital project.

Funded by:					
General Fund Capital Receipts	6,035,693	4,799,283	2,825,881	978,815	354,500
Capital Reserve	-	-	-	-	-
RCCO (funded from reserves)	-	-	-	-	-
Prudential Borrowing	5,841,965	346,752	5,495,450	4,500,000	-
Partner Funding	-	-	-	-	-
Borrowing/Capital Receipts	14,017,632	430,012	18,362,904	65,696,047	-
Levelling Up Round 3 Funding	14,626,120	-	14,626,120	-	-
Capital Grant or Contribution	252,746	252,746	-	-	-
Better Care Fund	558,600	1,225,902	577,000	518,400	518,400
UNSURE (Assumed Borrowing)	87,990	116,511	440,000	2,322,000	-
Total	41,420,746	7,171,206	42,327,354	74,015,262	872,900

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Appendix 7 - Projection of Reserves 2025/26 & 2026/27

		2025/26	2025/26	2025/26	2025/26	2026/27	2026/27	2026/27
		1st April	Movement	Movement	2025/26	Movement	Movement	31st March
		2025	Revenue	Capital	Revised	Revenue	Capital	2027
		£	£	£	£	£	£	£
EARMARKED RESERVES								
Other								
RES002	Pension & Restructuring Reserve	(157,761)	(50,000)			(207,761)	207,761	0
RES008	House Survey Reserve	(5,617)				(5,617)	5,617	0
RES009	Twinning Reserve	(8,366)				(8,366)	8,366	0
RES010	Flood Alleviation Reserve	(235,959)				(235,959)	235,959	0
RES016	Joint Core Strategy Reserve	(41,780)				(41,780)	41,780	0
RES020	Environmental Services Reserve	0	(255,000)			(255,000)		(255,000)
RES022	Homelessness Reserve	(41,100)				(41,100)	41,100	0
RES023	Transport Green Initiatives Reserve	(33,825)				(33,825)		(33,825)
RES024	Transformation & Change	(127,059)	22,915			(104,144)	(895,856)	(1,000,000)
RES025	Budget Strategy (Support) Reserve	(9,452)			(153,000)	(162,452)	(162,000)	(324,452)
RES026	Social Housing Marketing Assessment (SHMA) Reserve	(49,034)	(2,500)			(51,534)	51,534	0
RES030	Major Developments Reserve	(334,937)	(200,000)			(534,937)		(534,937)
		(1,044,890)				(1,682,475)		(2,148,214)
Repairs & Renewals Reserves								
RES201	Commuted Maintenance Reserve	(12,175)	12,172			(3)	3	0
RES204	I.T. Repairs & Renewals Reserve	(32,037)				(32,037)	(117,963)	(150,000)
RES205	Property Repairs & Renewals Reserve	(168,000)	102,000			(66,000)	66,000	0
RES206	Delta Place Reserve	(274,226)	(50,000)			(324,226)		(324,226)
		(486,438)				(422,266)		(474,226)
Equalisation Reserves								
RES029	Council Tax Appeals Equalisation Reserve	(53,926)				(53,926)	53,926	0
RES102	Planning Appeals Equalisation	(76,612)				(76,612)	76,612	0
RES105	Local Plan Equalisation	(8,095)				(8,095)		(8,095)
RES106	Elections Equalisation	(95,832)	(65,000)			(160,832)	160,832	0
RES107	Car Parking Equalisation	(100,000)				(100,000)	100,000	0
RES108	Business Rates Retention Equalisation	(571,015)	(253,985)		(233,541)	(1,058,541)	558,541	(500,000)
RES109	Cemetery income Equalisation reserve	(50,000)				(50,000)	50,000	0
RES112	Legal Services Equalisation	(600,000)				(600,000)		(600,000)
		(1,555,480)				(2,108,006)		(1,108,095)
Reserves for commitments								
RES301	Carry Forwards Reserve	(422,532)	422,532			0		0
CAPITAL								
RES402	Capital Reserve - GF	0	(200,000)			(200,000)	200,000	0
TOTAL EARMARKED RESERVES		(3,509,341)				(4,412,748)		(3,730,536)
GENERAL FUND BALANCE								
B8000 - B8240	General Balance - RR	(1,285,522)	(560,803)		662,313	(1,184,012)	(315,988)	(1,500,000)
		(1,285,522)				(1,184,012)		(1,500,000)
TOTAL GENERAL FUND RESERVES AND BALANCES		(4,794,862)	(1,077,669)	0	275,772	(5,596,759)	366,224	0
								(5,230,535)

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Appendix 8 - Planned Maintenance Programme 2026-2027

Property Name	Description	Account Code	Cost Centre	Detail Code	Total
All Properties*	Commission updated CAD Drawings for all sites	R2004	ADB104	PRM682	10,000
All Properties*	Commission M&E surveys for main sites	R2004	ADB104	PRM683	10,000
All Properties*	Accessibility reports	R2004	ADB104	PRM684	10,000
All Properties*	Condition surveys - review	R2004	ADB104	PRM569	50,000
Bridges	Bridge inspection reports and remedials	R2004	ADB104	PRM922	20,000
Honeybourne Line	Structural surveys/ ongoing repairs to walls	R2004	ADB104	PRM949	25,000
St Mary's Mission	Render repairs to rear façade	R2004	ADB104	PRM622	30,000
Rec Centre	Splashpad play equipment replacement	R2004	REC111	PRM685	20,000
Rec Centre	Roof repairs, including cricket hall	R2004	REC111	PRM613	50,000
Central Depot	Ongoing repairs to service road	R2004	ADB103	PRM428	15,000
Central Depot	Ongoing roof repairs to various buildings	R2004	ADB103	PRM542	20,000
Municipal offices	External fabric survey to ensure safety of stonework plus any essential	R2004	ADB101	PRM437	10,000
Art Gallery and Museum	Rope access stonework survey and remedial works	R2004	CUL117	PRM686	10,000
Art Gallery and Museum	O/ haul & Redecorate sash windows	R2004	CUL117	PRM551	31,000
Town Hall	Rope access stonework survey and any remedial works arising	R2004	CUL112	PRM686	31,000
Pump Rooms	Internal window/ door redecoration	R2004	CUL113	PRM687	31,000
Pittville Park	Resurfacing/ pothole repairs to pathways	R2004	OPS121	PRM666	11,000
Parks & Gardens	Sandford Park Italian garden pillar and bridge repairs plus other bridges in	R2004	OPS121	PRM667	11,000
Parks & Gardens	Railings redecorations (all parks)	R2004	OPS121	PRM688	8,500
Pittville Lake	Silt clearance & associated works	R2004	OPS121	PRM354	35,000
QEII Playing fields	Leachate removal	R2004	OPS121	PRM673	5,450
St Mary's Minster	Churchyard iron railings repairs (phase 2 - second section)	R2004	OPS121	PRM671	15,000
Old Chapels	Stonework survey plus remedial works arising	R2004	CCM111	PRM951	8,000
Old chapels	External fabric repairs	R2004	CCM111	PRM689	5,000
Cemetery Gardens	Ongoing resurfacing/ pothole repairs to roads and footpaths inc line marking	R2004	CCM111	PRM290	10,000
New Crematorium	Fencing and guttering alternations	R2004	CCM111	PRM690	8,000
Town Centre East Car Park	Remedial works following vandalism	R2004	CPK101	PRM645	10,000
Regent Arcade Car Park	Deep clean to decks	R2004	CPK101	PRM946	7,000
Toilets	Deep clean	R2004	REG119	PRM679	5,000
Long Gardens/ War Memorial	War Memorial cleaning	R2004	CUL002	PRM064	5,000
TOTAL:					£ 516,950

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Cheltenham Borough Council

Local council tax support scheme for working age customers
S13A and Schedule 1A of the Local Government Finance Act 1992

2026/27

Details of support to be given for working age customers during the financial year 2026/27

Section 1 (Council tax support scheme)

1. Introduction to the council tax support banded income scheme

Sections 2-8 (Definitions and interpretation)

2. Interpretation – an explanation of the terms used within this scheme
3. Definition of non-dependant
4. Requirement to provide a National Insurance number
5. Persons who have attained the qualifying age for state pension credit or who are of working age and who have a partner who has attained the qualifying age for state pension credit
6. Remunerative work
7. Persons subject to immigration control – excluded from claiming under this scheme
8. Temporary absence (period of absence)

Section 9-11 (The family for council tax support purposes)

9. Membership of a family
10. Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person
11. Circumstances in which a child or young person is to be treated as being or not being a member of the household

Section 12-29 & Schedules 1 & 2 (Definition and treatment of income for council tax support)

12. Calculation of income and capital of members of applicant's family and of a polygamous marriage
13. Circumstances in which the capital and income of a non-dependant is to be treated as applicant's
14. Calculation of income on a weekly basis
15. Treatment of child care charges
16. Average weekly earnings of employed earners
17. Average weekly earnings of self-employed earners
18. Average weekly income other than earnings
19. Calculation of average weekly income from tax credits
20. Calculation of weekly income
21. Disregard of changes in tax, contributions, etc.

23. Calculation of net earnings of employed earners

24. Earnings of self-employed earners

25. Calculation of net profit of self-employed earners

26. Deduction of tax and contributions of self-employed earners

27. Calculation of income other than earnings

28. Capital treated as income

29. Notional income

Sections 30-39 & Schedule 4 (Definition and the treatment of capital for council tax support)

30. Capital limit

31. Calculation of capital

32. Disregard of capital of child and young person

33. Income treated as capital

34. Calculation of capital in the United Kingdom

35. Calculation of capital outside the United Kingdom

36. Notional capital

37. Diminishing notional capital rule

38. Capital jointly held

39. Calculation of tariff income from capital

Section 40-53 (Definition and the treatment of students for council tax support)

40. Student related definitions

41. Treatment of students

42. Students who are excluded from entitlement to council tax support

43. Calculation of grant income

44. Calculation of covenant income where a contribution is assessed

45. Covenant income where no grant income or no contribution is assessed

46. Student Covenant Income and Grant Income – non disregard

47. Other amounts to be disregarded

48. Treatment of student loans

49. Treatment of fee loans and treatment of payments from access funds

- 50. Disregard of contribution
- 51. Further disregard of student's income
- 52. Income treated as capital
- 53. Disregard of changes occurring during summer vacation

Sections 54-65 (The calculation and amount of council tax support)

- 54. Maximum council tax support
- 55. Non-dependant deductions
- 56. Extended support
- 57. Duration of extended support period
- 58. Amount of extended support
- 59. Extended support – movers
- 60. Relationship between extended support and entitlement to council tax support under the general conditions of entitlement
- 61. Extended support (qualifying contributory benefits)
- 62. Duration of extended support period (qualifying contributory benefits)
- 63. Amount of extended support (qualifying contributory benefits)
- 64. Extended support (qualifying contributory benefits) – movers
- 65. Relationship between extended support (qualifying contributory benefits) and entitlement to council tax support under the general conditions of entitlement

Sections 66-67 (Dates on which entitlement and changes of circumstances are to take effect)

- 66. Date on which entitlement is to begin.
- 67. Date on which change of circumstances is to take effect.

Sections 68-75 (Claiming and the treatment of claims for council tax support)

- 68. Making an application
- 69. Procedure by which a person may apply for a reduction under the authority's scheme
- 70. Date on which an application is made
- 71. Submission of evidence electronically
- 72. Use of telephone provided evidence
- 73. Information and evidence
- 74. Amendment and withdrawal of application

Sections 76-83 (Decisions, decision notices and awards of council tax support)

- 76. Decisions by the authority
- 77. Notification of decision
- 78. Time and manner of granting council tax support
- 79. Persons to whom support is to be paid
- 80. Shortfall in support
- 81. Payment on the death of the person entitled
- 82. Offsetting
- 83. Payment where there is joint and several liability

Sections 84-87 (Collection, holding and forwarding of information for council tax support)

- 84. Use of information from and to the Department for Work and Pensions (DWP) and Her Majesty's Revenue and Customs (HMRC)
- 85. Collection of information
- 86. Recording and holding information
- 87. Forwarding of information

Sections 88-91 (Revisions, written statements, termination of council tax support)

- 88. Persons affected by decisions
- 89. Revisions of decisions
- 90. Written statements
- 91. Terminations

Section 92 (Appeals against the authority's decisions)

- 92. Procedure by which a person may make an appeal against certain decisions of the authority

Section 93 (Procedure for applying for a discretionary reduction)

- 93. Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act

Section 94-100 (Electronic Communication)

- 94. Interpretation.
- 95. Conditions for the use of electronic communication
- 96. Use of intermediaries
- 97. Effect of delivering information by means of electronic communication

- 98. Proof of identity of sender or recipient of information
- 99. Proof of delivery of information
- 100. Proof of content of information

Section 101 (Counter Fraud and Compliance)

- 101. Counter fraud and compliance

Schedule 1

Sums to be disregarded in the calculation of earnings

Schedule 2

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

Schedule 3

Disabled child additional disregard

Schedule 4

Capital to be disregarded

Council tax support scheme

Section 1

Details of support to be given to working age customers for the financial year 2026/27

1.0 Introduction to the council tax support scheme

1.1 The following scheme has been adopted by the Council on xx December 2025 in respect of the period 1 April 2026 – 31 March 2027.

1.2 This document details how the scheme will operate for working age customers and, in accordance with Section 13A of the Local Government Finance Act 1992, specifies who will be entitled to a reduction under the scheme, Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended) and is effective from 1 April 2019 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended).

The Council has **no** discretion in relation to the calculation of council tax support in respect of the pension age scheme other than the full disregard of war pension and war disablement pension and it is designed to provide broadly the same level of support provided within the previous (Council Tax Benefit) scheme.

1.4 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 and he/she or their partner, is a person on income support, on an income-based job seekers allowance, or on an income-related employment and support allowance.

1.5 The scheme shall not apply to any applicant who is subject to immigration control under Section 115 of the Immigration and Asylum Act 1999 and non-economically active EEA nationals.

1.6 To obtain support the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit;
- b. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- c. is not deemed to be absent from the dwelling;

- d. not fall within a class of person pr**Page 48** the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- e. be somebody in respect of whom a maximum council tax reduction amount can be calculated;
- f. not have capital above £6,000;
- g. 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 falls into one of the income bands or the applicant or partner is in receipt of Income Support, Jobseekers Allowance (income based) or Employment and Support Allowance (income related); and
- h. have made a valid application for support.

1.7 Applicants entitled to a maximum reduction under this scheme fall into the income band 1 percentage reduction less any non-dependant deductions. Applicants who fall into income band 1 are:

- a. applicants whose calculated weekly income, in accordance with this scheme, is within the income range for income band 1; or
- b. an applicant is in receipt of either;
- (i) Income Support
- (ii) Job Seeker's Allowance (Income Based)
- (iii) Employment and Support Allowance (Income Related)
- (iv) Universal Credit (non-earners)

1.8 Any award of council tax support will be applied to the annual liability after any discounts and non-dependant deductions have been applied. The annual liability will be restricted to a council tax band E if the applicant lives in a property that has either a council tax band F, G or H. The reduction applied will be equal to a percentage of the liability. The percentage of support will be based on the income of the applicant and partner(s) according to the specified income bands.

1.9 The income bands are numbered 1 to 5 and apply to the income range and related percentage reduction. The income range is the combined income of the applicant and their partner(s). Where the combined weekly income falls on or within a range, then the related council tax support percentage is applied against the net annual liability calculated in 1.8 above. The income bands are:

Income Band	Single Person	Couple	Lone Parent up to 2 children	Lone Parent 3 children	Lone Parent 4 children +	Couple up to 2 children	Couple 3 children	Couple 4 children +	Maximum percentage entitlement
Income £									
Band 1	0.00 to 115.00	0.00 to 178.00	0.00 to 235.00	0.00 to 305.00	0.00 to 375.00	0.00 to 296.00	0.00 to 366.00	0.00 to 436.00	100
Band 2	115.01 to 160.00	178.01 to 233.00	235.01 to 286.00	305.01 to 356.00	375.01 to 426.00	296.01 to 360.00	366.01 to 430.00	436.01 to 500.00	80
Band 3	160.01 to 190.00	233.01 to 292.00	286.01 to 340.00	356.01 to 410.00	426.01 to 480.00	360.01 to 425.00	430.01 to 495.00	500.01 to 565.00	60
Band 4	190.01 to 222.00	292.01 to 355.00	340.01 to 392.00	410.01 to 460.00	480.01 to 530.00	425.01 to 488.00	495.01 to 560.00	565.01 to 630.00	40
Band 5	222.01 to 255.00	355.01 to 425.00	392.01 to 455.00	480.01 to 525.00	530.01 to 600.00	488.01 to 560.00	560.01 to 630.00	630.01 to 700.00	20

- 1.10 These income bands will apply unless the Government makes fundamental changes to welfare benefits, including Universal Credit, in the year 2026-27. If a high inflationary increase is applied to welfare benefits, the values above may need to be updated to ensure that those applicants who the Council aims to provide 100% support to, still receive this full support during 2026-27.
- 1.11 If the Government announce increases to welfare benefits in year, after the council tax support scheme has been approved, the Council reserves the right to be able to disregard these increases in income to ensure that applicants continue to receive the intended level of support.

Sections 2-8

Definitions and interpretation

2.0 Interpretation – an explanation of the terms used within this scheme

2.1 In this scheme-

‘the Act’ means the Social Security Contributions and Benefits Act 1992;

‘the Administration Act’ means the Social Security Administration Act 1992;

‘the 1973 Act’ means of Employment and Training Act 1992;

‘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 support – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme;

‘appropriate DWP office’ means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a job seeker’s allowance or an employment and support allowance;

‘assessment period’ means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

‘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, 1Page 5044 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);

‘the Caxton Foundation’ means the charitable trust of that name established on 28 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 SCCBA;

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

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

‘claim’ means a claim for council tax support;

‘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;

‘concessionary payment’ means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

‘contributory employment and support allowance’ means an allowance under Part 1 of the Welfare Reform Act 2007(d) as amended by the provisions of schedule 3, and part 1pf the schedule14, to the welfare reform Act 2012 9e) 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 the 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 2008;

‘council tax support scheme’ has the same meaning as **‘council tax reduction or reduction’**

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

‘couple’ means;

- (a) a man and a woman who are married to each other and are members of the same household;
- (b) a man and a 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 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 application or claim is made, or treated as made, for the purposes of this scheme

'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 support;

- (a) by notice upon or with a form approved by it for the purposes of claiming council tax support; 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 29 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 Electronic Communications Act 2000;

'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 maternity pay;

'Employment and Support Allowance Regulations' means the Employment and Support Allowance Regulations 2008;

'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;

'the Employment, Skills and Enterprise Scheme' means a scheme under section 17A (schemes for assisting persons to obtain employment; 'work for your benefit' schemes, etc) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search);

'employment zone' means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and an **'employment zone programme'** means a programme established for such an area or areas designed to assist applicants for a job seeker's allowance to obtain sustainable employment;

'employment zone contractor' means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

Page 52
'enactment' includes an enactment or an instrument made under, an Act of the Scottish Parliament;

'extended support' means a payment of council tax support payable pursuant to section 60;

'extended support period' means the period for which an extended support is payable in accordance with section 60A or 61A of this scheme;

'extended support (qualifying contributory benefits)' means a payment of council tax support payable pursuant to section 61;

'family' has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

'a guaranteed income payment' means a payment made under article 15(1)(c) (injury benefits) or (29)(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

'he, him, his' also refers to the feminine within this scheme

'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;

'income band' is the number allocated to the income range and related percentage;

'an income-based jobseeker's allowance' and **'a joint-claim jobseeker's allowance'** have the meanings given by section 1(4) of the Jobseekers Act 1995;

'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);

'the Independent Living Fund (2006)' means the Trust of that name established by a deed dated 10 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 Jobseeker's Allowance Regulations 1996;

'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 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 11 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 7 July 2005;

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

Page 53
'the Macfarlane (Special Payments) Trust' means the trust of that name, established on 29 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) (No2) Trust' means the trust of that name, established on 3 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;

'the Mandatory Work Activity Scheme' means a scheme within section 17A (schemes for assisting persons to obtain employment; 'work for your benefit' schemes, etc) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

'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;

'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;

'mobility supplement' means a supplement to which paragraph 9 of Schedule 4 refers;

'net earnings' means such earnings as are calculated in accordance with section 26;

'net profit' means such profit as is calculated in accordance with section 28;

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

'non-dependant' has the meaning prescribed in section 3;

'non-dependant deduction' means a deduction that is to be made under section 55;

'occasional assistance' means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of;

- (a) meeting, or helping to meet an immediate short-term need;
 - (i) arising out of an exceptional event or exceptional circumstances, or
 - (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- (b) enabling qualifying individuals to establish or maintain a settled home, and-
 - (i) 'local authority' has the meaning given by section 270(1) of the Local Government Act 1972; and
 - (ii) 'qualifying individuals' means individuals who have been, or without the assistance might otherwise be:
 - (aa) in prison, hospital, an establishment providing residential care or other institution, or;

(bb) homeless or otherwise living **Page 54** way of life; and 'local authority' means a local authority in England within the meaning of the Local Government Act 1972;

'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;

'occupational pension scheme' has the same meaning as in section 1 of the Pension Schemes Act 1993

'partner' in relation to a person, means

- (a) where that person is a member of a couple, the other member of that couple;
- (b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or
- (c) where that person is polygamously married and has an award of Universal Credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

'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;

'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;

'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;
- 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 a law which permits polygamy; and
- (b) either a party to the marriage has for the time being any spouse additional to the party.

‘public authority’ includes any person whose functions are functions of a public nature; Page 55

‘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 job seeker’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;

‘remunerative work’ has the meaning prescribed in section 6;

‘rent’ means ‘eligible rent’ to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

‘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); or
- (c) the Employment, Skills and Enterprise Scheme;

‘Service user’ means an applicant participating as a service user are to –

- (a) a person who is being consulted by or on behalf of-
 - (1) a body which has a statutory duty to provide services in the field of health, social care or social housing; or
 - (2) a body which conducts research or undertakes monitoring for the purpose of planning or improving such services

in their capacity as a user, potential user, carer of a user or person otherwise affected by the provision of those services; or

- (b) the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph”

‘the Skipton Fund’ means the ex-gra^aPage 56: scheme administered by the Skipton Fund Limited, incorporated on 25 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.

‘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;

‘support or reduction week’ means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

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

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

‘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;

‘week’ means a period of seven days beginning with a Monday;

‘Working Tax Credit Regulations’ means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002; and

'young person' has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, 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.
- 2.4 For the purpose of this scheme, 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).
- 2.5 For the purposes of this scheme, 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.
- 2.6 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.
- 2.7 In this scheme, 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 Definition of non-dependant

- 3.1 In this scheme, 'non dependant' means any person, except someone to whom section 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.
- 3.2 This paragraph applies to;
- a. any member of the applicant's family;
 - b. if the applicant is polygamously married, 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 section 11(membership of the same household);

- Page 58
- d. subject to section 3.3, any person the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);
 - e. subject to section 3.3, 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;
 - 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.

3.3 Excepting persons to whom section 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be a non-dependant-

- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
 - i. that person is a close relative of his or her partner, or
 - ii. the tenancy or other agreement between them is other than on a commercial basis;
- b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax support scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
- c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling who was, at any time during the period of eight weeks prior to his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

4.0 Requirement to provide a National Insurance number

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if-

- a. the claim for support 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.

4.3 Section 4.2 shall not apply-

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

5.0 Persons who have attained the qualifying age for state pension credit or who are of working age and who have a partner who has attained the qualifying age for state pension credit

5.1 This scheme for working age applicants still applies to a person in relation to any person if he, or if he has a partner, his partner, has attained the qualifying age for state pension credit.

- 5.2 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 income based employment and support allowance; or
 - (b) a person with an award of Universal Credit.

6.0 Remunerative work

- 6.1 Subject to the following provisions of this section, a person shall be treated for the purposes of this scheme as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.
- 6.2 Subject to section 6.3, in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over;
- a. if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
 - b. in any other case, the period of 5 weeks immediately prior to that date of claim, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately.
- 6.3 Where, for the purposes of section 6.2 a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.
- 6.4 Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.
- 6.5 A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in section 6.1 if the absence is either without good cause or by reason of a recognised customary or other holiday.
- 6.6 A person on income support, an income-based job seeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week shall be treated as not being in remunerative work in that week.
- 6.7 A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.
- 6.8 A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which;
- a. a sports award has been made, or is to be made, to him; and
 - b. no other payment is made or is expected to be made to him.
- ## **7.0 Persons subject to Immigration Control – excluded from claiming under this scheme persons treated as not being in Great Britain**
- 7.1 The class of person described in this paragraph consists of any person treated as not being in Great Britain.

- Page 60
- 7.2 Except where a person falls within sub-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.
- 7.3 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.
- 7.4 For the purposes of sub-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 or Article 6 of Council Directive No 2004/38/EC;
- (aa) regulation 14 of the EEA regulations, but only in a case where the right exists under that regulation because the person is –
1. a jobseeker for the purpose of the definition of “qualified person” in reg 6(1) of those regulations or
 2. a family member (within the meaning of reg 7 of those regulations) of such a jobseeker;
- (ab) Article 45 of the Treaty on the functioning of the European Union (in a case where the person is seeking work in the United Kingdom, the Channel Islands, The Isle of Man or Republic of Ireland;
- (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 (4A) of that regulation or Article 20 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 employment of their rights as a European Union citizen).
- 7.5 A person falls within this sub-paragraph if the person is;
- (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 paragraph (a) within the meaning of regulation 7(1)(a), (b) or (c) of the EEA Regulations;
 - (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;
 - (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 28 July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31 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 (b) where that leave is-
 - (1) discretionary leave to enter or remain in the United Kingdom,
 - (2) leave to remain under the Destitution Domestic Violence concession which came into effect on 1st April 2012, or
 - (3) leave deemed to have been granted by virtue of regulation 3 of the Displaced Persons (Temporary protection) Regulations 2005(d);
 - (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;
 - (ha) in receipt of an income based jobseekers allowance and has a right to reside other than a right to reside falling within paragraph (7.4); or

- (i) a person who is treated as a work^{Page 61}pose of the definition of 2qualified person² in regulation 6(1) of the EEA Regulations pursuant to regulation 5 of the Accession of Croatia (immigration and Worker Authorisation) Regulations 2013(e) (right of residence of a Croatian who is an “accession state national subject to worker authorisation”)

7.6 A person falls within this sub-paragraph if the person is a Crown servant or member of Her Majesty’s forces posted overseas.

7.7 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 Her Majesty’s forces and was, immediately before the posting or the first consecutive postings, habitually resident in the United Kingdom.

7.8 In this paragraph

‘claim for asylum’ has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;

‘EEA Regulations’ means the Immigration (European Economic Area) Regulations 2006:

Persons subject to immigration control

7.9 Subject to paragraph (1A)” 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. “(1A) a person who is a national of a state which has ratified the European Convention on Social and medical Assistance(f) (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 purposes of paragraph (1)”

7.10 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

8.0 Temporary absence (period of absence)

8.1 Where a person is absent from the dwelling throughout any day then no support shall be payable

8.2 A person shall not, in relation to any day, which falls within a period of temporary absence from the dwelling, be a prescribed person under paragraph 8.1.

8.3 In paragraph 8.2, a ‘period of temporary absence’ means-

- a. a period of absence not exceeding 4 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 4 weeks.

Sections 9 – 11

The family for council tax support purposes

9.0 Membership of a family

9.1 Within the council tax support scheme, ‘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);

- Page 62
- d. two people of the same sex who are 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. Those 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'.

9.2 Section 9.1 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;
- c. a person to whom section 6 of the Children (Leaving Care) Act 2000 (exclusion from benefits) applies.

9.3 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

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

10.1 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 to whom section 9.3 applies

10.2 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 section 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.

10.3 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.

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

Page 63

- 11.1 Subject to sections 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) 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.
- 11.2 A child or young person shall not be treated as a member of the applicant's household where he is;
- 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 the Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
 - placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
 - placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.
- 11.3 Subject to section 11.4, section 11.1 shall not apply to a child or young person who is not living with the applicant and he-
- is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
 - has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
 - 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).
- 11.4 The authority shall treat a child or young person to whom section 11.3(a) applies as being a member of the applicant's household in any reduction week where;
- that child or young person lives with the applicant for part or all of that reduction week; and
 - 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.
- 11.5 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.

Sections 12 – 29

Definition and the treatment of income for council tax support purposes

- 12.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage**
- 12.1 The income and capital of:
- an applicant; and
 - any partner of that applicant,

is to be calculated in accordance with thPage 64 of this Part.

- 12.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.
- 12.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
 - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

Calculation of income and capital: persons who have an award of Universal Credit

- 12.4 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 must, subject to the following provisions of this paragraph, use the calculation of the income prior to any earnings disregard 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.
- 12.5 The authority must adjust the amount referred to in sub-paragraph (1) to take account of
- (a) any sum to be disregarded under paragraphs of Schedule 1 to this scheme (sums to be disregarded in the calculation of earnings);
 - (b) any sum to be disregarded under paragraphs of Schedule 2 to this scheme (sums to be disregarded in the calculation of income other than earnings)
- 12.6 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.
- 12.7 Section 33 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)
- 12.8 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 Circumstances in which capital and income of non-dependant is to be treated as applicant's

- 13.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax support scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.
- 13.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under section 13.1 the capital and income of that non-dependant shall be calculated 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 that non-dependant.

14.0 Calculation of income on a weekly basis

14.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions, etc) the income of an applicant shall be calculated on a weekly basis;

- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006;
- b. by adding to that amount the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
- c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in section 15.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.

14.2 The conditions of this paragraph are that;

- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
- b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.

14.3 The maximum deduction to which section 14.1 c) above refers shall be;

- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
- b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.

14.4 For the purposes of section 14.1 'income' includes capital treated as income under section 28 (capital treated as income) and income, which an applicant is treated as possessing under section 29 (notional income).

15.0 Treatment of child care charges

15.1 This section applies where an applicant is incurring relevant child-care charges and;

- a. is a lone parent and is engaged in remunerative work;
- b. is a member of a couple both of whom are engaged in remunerative work; or
- c. is a member of a couple where one member is engaged in remunerative work and the other;
 - i. is incapacitated;
 - ii. is an in-patient in hospital; or
 - iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or a sentence).

15.2 For the purposes of section 15.1 and subject to section 15.4, a person to whom section 15.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he-

- a. is paid statutory sick pay;
- b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
- c. is paid an employment and support allowance;
- d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
- e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.

- 15.3 This paragraph applies to a person who was engaged in remunerative work immediately before
- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
 - b. the first day of the period in respect of which earnings are credited, as the case may be.
- 15.4 In a case to which section 15.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 15.5 Relevant child care charges are those charges for care to which sections 15.6 and 15.7 apply, and shall be calculated on a weekly basis in accordance with section 15.10.
- 15.6 The charges are paid by the applicant for care, which is provided
- a. in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
 - b. in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 15.7 The charges are paid for care, which is provided by one, or more of the care providers listed in section 15.8 and are not paid-
- a. in respect of the child's compulsory education;
 - b. by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
 - c. in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 15.8 The care to which section 15.7 refers may be provided;
- a. out of school hours, by a school on school premises or by a local authority;
 - i. for children who are not disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
 - ii. for children who are disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
 - b. by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;
 - c. by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
 - d. by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12, or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
 - e. by;
 - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - ii. local authorities registered under section 8(1) of that Act, where the care provided is child minding or day care within the meaning of that Act; or
 - f. by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
 - g. by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
 - h. by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or

- i. by any of the schools mentioned in **Page 672**) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
- j. by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

15.9 In sections 15.6 and 15.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

15.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing care.

15.11 For the purposes of section 15.1 c) the other member of a couple is incapacitated where

- a. the support component or the work-related activity component on account of his having limited capability for work
- b. the other member is treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. the other member is treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008;
- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
- f. there is payable in respect of him one or more of the following pensions or allowances-
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii) (iv) or (v) above;
 - ix. main phase employment and support
- g. a pension or allowance to which head (ii), (iv), (v) or (vi) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is

Page 68
regarded as receiving free in-patient within the meaning of social security (Hospital In-Patients) Regulations 2005;

- h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those subparagraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.

15.12 For the purposes of section 15.11 once section 15.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.

15.13 For the purposes of section 15.11, once section 15.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.

15.14 For the purposes of sections 15.6 and 15.8 a), a person is disabled if he is a person-

- a. in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
- b. who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
- c. who ceased to be registered as blind in such a register within the period beginning 28 weeks before the Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.

15.15 For the purposes of section 15.1 a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in section 15.16 ('the relevant period') provided that-

- a. in the week before the period of maternity leave, paternity leave or adoption leave began she was in remunerative work;
- b. the applicant is incurring relevant child care charges within the meaning of section 15.5; and
- c. she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act, statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.

15.16 For the purposes of section 15.15 the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on-

- a. the date that leave ends;
- b. if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or

- c. if a child care element of working tax credits is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.
whichever shall occur first.

15.17 In sections 15.15 and 15.16

- a. **'qualifying support'** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
- b. **'child care element'** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

16.0 Average weekly earnings of employed earners

16.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment-

- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
- i. 5 weeks, if he is paid weekly; or
 - ii. 2 months, if he is paid monthly; or
- b. whether or not sub-paragraph 16.1a i) or ii) applies; where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.

16.2 Where the applicant has been in his employment for less than the period specified in section 16.1a)(i) or (ii)

- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings;
- b. in any other case, the authority shall 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.

16.3 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 but the length of the period shall not in any case exceed 52 weeks.

16.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 22 and 23.

17.0 Average weekly earnings of self-employed earners

17.1 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 but the length of the period shall not in any case exceed a year.

17.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 24 and 25 of this scheme.

18.0 Average weekly income other than earnings

18.1 An applicant's income which does not ccPage 70ings shall, except where section 15.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise the authority to disregard any such income other than that specified in Schedule 2 of this scheme.

18.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.

18.3 For the purposes of this section income other than earnings shall be calculated in accordance with sections 27 to 29 of this scheme.

19.0 Calculation of average weekly income from tax credits

19.1 This section applies where an applicant receives a tax credit.

19.2 Where this sections applies, the period over which a tax credit is to be taken into account shall be the period set out in section 19.3

19.3 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;

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

20.0 Calculation of weekly income

20.1 For the purposes of sections 16 (average weekly earnings of employed earners); 18 (average weekly income other than earnings) and 19 (calculation of average weekly income from tax credits), 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 product by 7.

20.2 For the purpose of section 17 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings overt he assessment period by the number equal to the number of days in that period and multiplying the product by 7.

21.0 Disregard of changes in tax, contributions, etc

21.1 In calculating the applicant's income the appropriate authority may disregard any legislative change

- a. in the basic or other rates of income tax;
- b. in the amount of any personal tax relief;
- c. in the rates of social security contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits

Page 71 applicable to Class 4 contributions or the amount specified in section 11(4) of the Act (small earnings exception in relation to Class 2 contributions);

- d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C, or D retirement pension or any addition thereto or any graduated pension payable under the Act;
- e. in the maximum rate of child tax credit or working tax credit,

for a period not exceeding 30 reduction weeks beginning with the reduction week immediately following the date from which the change is effective.

22.0 Earnings of employed earners

22.1 Subject to section 22.2, '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.

22.2 Earnings shall not include-

- a. subject to section 22.3, 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;
- d. any payment in respect of expenses arising out of the applicant's participation as a service user.

22.3 Section 22.2a) shall not apply in respect of any non-cash voucher referred to in section 22.1m).

23.0 Calculation of net earnings of employed earners

- Page 72
- 23.1 For the purposes of section 16 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to section 23.2, be his net earnings.
- 23.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in Schedule 1.
- 23.3 For the purposes of section 23.1 net earnings shall, except where section 26.6 applies, 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 contributions under the Act;
 - 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 section 23.5 in respect of any qualifying contribution payable by the applicant; and
 - d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.
- 23.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.
- 23.5 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.
- 23.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 16 (average weekly earnings of employed earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less-
- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings 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 basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
 - b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
 - c. one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.

24.0 Earnings of self-employed earners

- 24.1 Subject to section 24.2, 'earnings' in the case of employment as a self-employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of

assisting him in carrying on his business Page 73t the date of claim the allowance has been terminated.

24.2 '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.

24.3 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 trade mark; 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 trade mark, or an original contributor to the book of work concerned.

24.4 Where the applicant's earnings consist of any items to which section 24.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by

- (a) the amount of the reduction under this scheme which would be payable had the payment not been made, plus
- (b) an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 1 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

25.0 Calculation of net profit of self-employed earners

25.1 For the purposes of section 17 (average weekly earnings of self-employed earners) 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 the Act calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and
 - ii. one-half of the amount calculated in accordance with section 25.11 in respect of any qualifying premium.

25.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph Schedule 1.

25.3 For the purposes of section 25.1a) the net profit of the employment must, except where section 25.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less

- a. subject to sections 25.5 to 25.7, 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 Page 74 under the Act, calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and

- c. one-half of the amount calculated in accordance with section 25.11 in respect of any qualifying premium.

25.4 For the purposes of section 25.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to sections 25.5 to 25.7, any expenses wholly and exclusively incurred in that period for the purposes of the employment.

25.5 Subject to section 25.6 no deduction shall be made under section 25.3a or 25.4, 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.

25.6 A deduction shall be made under section 25.3a) or 25.4 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;

25.7 The authority shall refuse to make deduction in respect of any expenses under section 25.3a) or 25.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.

25.8 For the avoidance of doubt-

- a. deduction shall not be made under section 25.3a) or 25.4 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

25.9 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 payable under the Act, calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with section 25.1 in respect of any qualifying contribution

25.10 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.

25.11 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 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 dividing the product by 365;
- b. in any 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.

25.12 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.

26.0 Deduction of tax and contributions of self-employed earners

26.1 The amount to be deducted in respect of income tax under section 25.1b)i), 25.3b)i) or 25.9a)i) (calculation of net profit of self-employed earners) 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 of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

26.2 The amount to be deducted in respect of national insurance contributions under sections 25.11b)i); 25.3b)ii) or 25.9a) shall be the total of-

- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act 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 earnings exceptions) 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.

26.3 In this section 'chargeable incomes' means-

- a. except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under section (25.3)(a) or, as the case may be, (25.4) of section 25;
- b. in the case of employment as a child minder, one-third of the earnings of that employment.

27.0 Calculation of income other than earnings

27.1 For the purposes of section 18 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to sections 24.2 to 24.4, be his gross income and any capital treated as income under section 28 (capital treated as income).

27.2 There is to be disregarded from the calculation of an applicant's gross income under section 27.2, any sum, where applicable, specified in Schedule 2.

27.3 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 under section 27.1 shall be the gross amount payable.

- 27.4 Where the applicant or, where he is a **Page 76** 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 2008, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 27.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 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 under section 21.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.
- 27.6 In section 27.5 'tax year' means a period beginning with 6 April in one year and ending with 5 April in the next.
- 27.7 Section 27.8 and 27.9 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.
- 27.8 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 section 27.1 in respect of a person to whom section 27.7 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 the last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under section 48.5.
- B = the number of support weeks from the support week immediately following that which includes the first day of that academic year to the support 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 under section 48.2 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 support 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 support weeks in the assessment period.
- 27.9 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 section 27.1 in respect of a person to whom section 27.8 applies, shall be calculated by applying the formula in section 27.8 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, less any deduction under section 48.5.
- 27.10 In this section-'academic year' and 'student loan' shall have the same meanings as for the purposes of sections 40 to 42, 'assessment period' means-
- 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;
 - 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 Page 77e 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 dates is earlier

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

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

'relevant payment' means either a student loan or an amount intended for the maintenance of dependants referred to in section 43.7 or both.

27.11 For the avoidance of doubt there shall be included as income to be taken into account under section 27.1

- a. any payment to which section 22.2 (payments not earnings) applies; or
- b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under section 3 of Schedule 8 to the Immigration and Asylum Act 1999.

28.0 Capital treated as income

28.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant's capital otherwise calculated in accordance with sections 28 to 39 of this scheme exceeds £6,000, be treated as income.

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

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

28.4 Any Career Development Load paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income.

28.5 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 period payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

29.0 Notional Income

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

29.2 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. any sum to which section 46(2)(a) **Page 78** 4 (capital to be disregarded) applies which is administered in the way referred to in section 46(1)(a);
 - e. any sum to which section 47(a) of Schedule 4 refers;
 - f. rehabilitation allowance made under section 2 of the 1973 Act;
 - g. child tax credit; or
 - h. working tax credit;
 - i. any sum to which section 29.11 applies;
- 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.

29.3 Any payment of income, other than a payment of income specified in section 29.4 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 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 subsection 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;
 - b. 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 that family.

29.4 Section 29.3 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 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 income apart from that payment.

- 29.5 Where an applicant is in receipt of any Page 79 (rather than council tax support) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1 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 either 1 April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.
- 29.6 Subject to section 29.7, 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.
- 29.7 Section 29.6 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 Job Seeker'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.
- 29.8 In section 29.7(c) 'work placement' means practical work experience which is not undertaken in expectation of payment
- 29.9 Where an applicant is treated as possessing any income under any of section 29.1 to 29.5, 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.
- 29.10 Where an applicant is treated as possessing any earnings under section 29.6 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 23 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he 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 sub-paragraph shall be calculated on a pro rate basis;
 - c. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and

c. one-half of any sum payable by way of a contribution towards an occupational or personal pension scheme.

29.11 Sections 29.1, 29.2, 29.3 and 29.6 shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant's participation as a service user.

Sections 30 - 39

Definition and the treatment of capital for council tax support purposes

30.0 Capital Limit

30.1 For the purposes of this scheme, the prescribed amount is £6,000 and no support shall be granted when the applicant has an amount greater than this level.

31.0 Calculation of capital

31.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to section 31.2, be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 33 (income treated as capital).

31.2 There shall be disregarded from the calculation of an applicant's capital under section 31.1, any capital, where applicable, specified in Schedule 4.

32.0 Disregard of capital of child and young person

32.1 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.

33.0 Income treated as capital

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

33.2 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.

33.3 Any holiday pay which is not earnings under section 22(1)(d) (earnings of employed earners) shall be treated as capital.

33.4 Except any income derived from capital disregarded under sections 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 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.

33.5 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.

33.6 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.

33.7 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 **Page 81**:count during the period in which that person was receiving such assistance.

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

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

34.0 Calculation of capital in the United Kingdom

34.1 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;

35.0 Calculation of capital outside the United Kingdom

35.1 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 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.

36.0 Notional capital

36.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax support or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 37 (diminishing notional capital rule).

36.2 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 5; 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 which section 46(2)(a) of Schedule 4 (capital to be disregarded) applies which is administered in the way referred to in section 46(1)(a); or
- (f) any sum to which section 47(a) of Schedule 4 refers; or
- (g) child tax credit; or
- (h) 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.

36.3 Any payment of capital, other than a payment of capital specified in section 36.4, 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;

- Page 82
- (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.

36.4 Section 36.3 shall not apply in respect of 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 to the London Bombing 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;
- (bb) in respect of a person's participation in the Mandatory Work Activity Scheme; Enterprise Scheme
- (bc) in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme;
- (d) 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.

36.5 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 case

- a. the value of his holding in that company shall, notwithstanding section 31 (calculation of capital) be disregarded; and
- b. he shall, subject to section 36.6, 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.

36.6 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 section 36.5 shall be disregarded.

36.7 Where an applicant is treated as possessing capital under any of sections 36.1 to 36.2 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.

37.0 Diminishing notional capital rule

- 37.1 Where an applicant is treated as possessing capital under section 36.1 (notional capital), the amount which he is treated as possessing;
- a. in the case of a week that is subsequent to
 - (i) the relevant week in respect of which the conditions set out in section 37.2 are satisfied; or
 - (ii) a week which follows that relevant week and which satisfies those conditions, shall be reduced by an amount determined under section 37.3;
 - b. in the case of a week in respect of which section 37.1(a) does not apply but where
 - (i) that week is a week subsequent to the relevant week; and
 - (ii) that relevant week is a week in which the condition in section 37.4 is satisfied, shall be reduced by the amount determined under section 37.4
- 37.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the condition that
- a. he is in receipt of council tax support; and
 - b. but for section 36.1, he would have received an additional amount of council tax support in that week.
- 37.3 In a case to which section 37.2 applies, the amount of the reduction for the purposes of section 37.1(a) shall be equal to the aggregate of
- a. the additional amount to which sub-section 37.2(b) refers;
 - b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
 - c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
 - d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
 - e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which section 37.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).
- 37.4 Subject to section 37.5, for the purposes of section 37.1(b) the condition is that the applicant would have been entitled to council tax support in the relevant week but for section 36.1, and in such a case the amount of the reduction shall be equal to the aggregate of
- a. the amount of council tax support to which the applicant would have been entitled in the relevant week and for the purposes of this sub-paragraph is the amount in respect of a part-week, that amount shall be determined by dividing the amount of council tax support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
 - b. if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to-
 - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
 - (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled,

and, for the purposes of this sub-~~r~~**Page 84** the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;

- a. if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
- b. if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and
- c. if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7;

37.5 The amount determined under section 37.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax support and the conditions in section 37.6 are satisfied, and in such a case-

- a. sub-paragraphs (a) to (d) of section 37.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and
- b. subject to section 37.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

37.6 The conditions are that

- a. a further claim is made 26 or more weeks after
 - (i) the date on which the applicant made a claim for council tax support in respect of which he was first treated as possessing the capital in question under section 36.1;
 - (ii) in a case where there has been at least one re-determination in accordance with section 37.5, the date on which he last made a claim for council tax support which resulted in the weekly amount being re-determined, or
 - (iii) the date on which he last ceased to be entitled to council tax support, whichever last occurred; and
- b. the applicant would have been entitled to council tax support but for section 36.1

37.7 The amount as re-determined pursuant to section 37.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

37.8 For the purposes of this section

- a. 'part-week'
 - (i) in section 37.4(a) means a period of less than a week for which council tax support is allowed;

- (ii) in section 37.4(b) means a **Page 85**ss than a week for which housing benefit is payable;
- (iii) in section 37.4(c), (d) and (e) means-
 - aa. a period of less than a week which is the whole period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
 - bb. any other period of less than a week for which it is payable;
 - b. 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
 - (i) was first taken into account for the purposes of determining his entitlement to council tax reduction; or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to the council tax support on that subsequent occasion and that determination or re- determination resulted in his beginning to receive, or ceasing to receive, council tax reduction;
 - and where more than one reduction week is identified by reference to heads (i) and (ii) of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;
 - c. 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

38.0 Capital jointly held

38.1 Except where an applicant possesses capital which is disregarded under section 36(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, 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

39.0 Calculation of tariff income from capital

39.1 No tariff income will be applied.

Sections 40 - 53

Definition and the treatment of students for council tax support purposes

40.0 Student related definitions

40.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1 January, 1 April, 1 July or 1 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 **Page 86s**, 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 holders 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
 - (iii) 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-

- Page 87
- (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’ (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

‘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 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;
- d. 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 regulations 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

‘standard maintenance grant’ means-

- Page 88
- 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 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

40.2 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 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.

40.3 For the purposes of sub-paragraph (a) of section 40.2, 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.

41.0 Treatment of students

41.1 The following sections relate to students who claim council tax support

42.0 Students who are excluded from entitlement to council tax support

42.1 Students (except those specified in section 42.3) are not able to claim council tax support under the Council's support scheme.

42.2 To be eligible for support, 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 persons from abroad within the meaning of section 7 of this scheme (persons from abroad).

42.3 Section 42.2 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) whose applicable amount would, but for this section, include the disability premium or severe disability premium;
- (d) whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;
- (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.
- (g) 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;
- (h) 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, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;
- (i) 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);
- (ii) 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.

For the purposes of section 42.3(h)(i) the student must have begun, or been enrolled or accepted onto the course before attaining the age of 19

42.4 For the purposes of section 42.3, once section 42.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the

end of that period, immediately thereafter Page 90im for so long as he remains incapable or is treated as remaining incapable, of work.

42.5 In section 42.3(h) 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.

42.6 A full-time student to whom sub-paragraph (i) of section 42.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

42.7 Section 42.2 shall not apply to a full-time student for the period specified in section 42.8 if;

- (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 engaging 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 section 42.8.

42.8 The period specified for the purposes of section 42.7 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.

43.0 Calculation of grant income

43.1 The amount of a student's grant income to be taken into account shall, subject to sections 43.2 and 43.3, be the whole of his grant income.

43.2 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 child care costs of a child dependant;
- (i) of higher education bursary for care leavers made under Part 111 of the Children Act 1989.

43.3 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 figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

43.4 There shall also be excluded from a student's 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.

43.5 Subject to sections 43.6 and 43.7, a student's grant income shall be apportioned;

(a) subject to section 43.8, 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.

43.6 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.

43.7 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 to which neither section 43.6 nor section 47 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

43.8 In the case of 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.

44.0 Calculation of covenant income where a contribution is assessed

44.1 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 section 44.3, the amount of the contribution.

44.2 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 section 44.1 by 52 or 53, whichever is reasonable in the circumstances;

44.3 For the purposes of section 44.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under section 43.2(g) (calculation of grant income) falls short of the amount specified in section 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

45.0 Covenant income where no grant income or no contribution is assessed

45.1 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 section 43.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;

- (b) any covenant income, up to the arPage 92 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 under section 43.2(f) and 43.3 (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.

45.2 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 section 45.1, except that;

- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under section 43.2 (a) to (e); and
- (b) the amount to be disregarded under section 45.1(c) shall be abated by an amount equal to the amount of any sums disregarded under section 43.2(f) and (g) and 43.3.

46.0 Student Covenant Income and Grant Income – non disregard

46.1 No part of a student’s covenant income or grant income shall be disregarded under paragraph 15 of Schedule 2 to this scheme.

47.0 Other amounts to be disregarded

47.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in section 43.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under sections 43.2 or 43.3, 44.3, 45.1(a) or (c) or 48.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

48.0 Treatment of student loans

48.1 A student loan shall be treated as income.

48.2 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, the last day of the course;
- (b) in respect of an academic year of a course which starts other than on 1 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;

- Page 93
- (c) in respect of the final academic year (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 1 September, the reduction week, the first day of which coincides with, or immediately follows, the earlier of 1 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.

48.3 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.

48.4 Where a student is treated as possessing a student loan under section 48.3, the amount of the student loan to be taken into account as income shall be, subject to section 48.5

- (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.

48.5 There shall be deducted from the amount of income taken into account under section 48.4

- (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 figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

49.0 Treatment of fee loans and treatment of payments from access funds

49.1 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 income.

49.2 This paragraph applies to payments from access funds that are not payments to which section 52.2 or 52.3 (income treated as capital) applies.

49.3 A payment from access funds, other than a payment to which section 49.4 applies, shall be disregarded as income.

49.4 Subject to section 49.5 of this section arPage 94j of Schedule 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.

49.5 Where a payment from access funds is made-

- (a) on or after 1 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.

50.0 Disregard of contribution

50.1 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 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.

51.0 Further disregards of student's income

51.1 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.

52.0 Income treated as capital

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

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

52.3 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 payment.

53.0 Disregard of changes occurring during summer vacation

53.1 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.

Sections 54 - 65

The calculation and amount of council tax support

54.0 Maximum council tax support

- 54.1 Subject to sections 54.2 to 54.4, the amount of a person's maximum council tax support in respect of a day for which he is liable to pay council tax, shall be 100 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. The annual liability will also be restricted to a council tax band E if the applicant lives in a property that has either a council tax band F, G or H.
 - (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 section 55 (non-dependant deductions).
- 54.2 In calculating a person's maximum council tax support 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.
- 54.3 Subject to section 54.4, 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 to whom section 42.2 (students who are excluded from entitlement to council tax support) applies, in determining the maximum council tax support in his case in accordance with section 54.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.
- 54.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, section 54.3 shall not apply in his case.
- 55.0 Non-dependant deductions**
- 55.1 Subject to the following provisions of this section, the non-dependant deductions in respect of a day referred to in section 54 (maximum council tax support) shall be;
- (a) in respect of a non-dependant aged 18 or over in remunerative work, £15.35 x 1/7;
 - (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £5.00 x 1/7.
- 55.2 In the case of a non-dependant aged 18 or over to whom section 58.1(a) applies, where it is shown to the appropriate authority that his normal gross weekly income is-
- (a) less than £266.00, the deduction to be made under this paragraph shall be that specified in paragraph 58.1(b);
 - (b) not less than £266.00, but less than £463.00, the deduction to be made under this section shall be £10.20.
 - (c) not less than £463.00, but less than £577.00, the deduction to be made under this section shall be £12.80;
- 55.3 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.
- 55.4 In applying the provisions of section 55.2 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.
- 55.5 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 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 spouse 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.

55.6 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
 - (i) attendance allowance, or would be receiving that allowance but for
 - (aa) a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - (bb) an abatement as a result of hospitalisation; or
 - (ii) the care component of the disability living allowance, or would be receiving that component but for
 - (aa) a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - (bb) 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 reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution.

55.7 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 44.0 (Students); 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;
 - (i) 'patient' has the meaning given within this scheme, and
 - (ii) 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.

55.8 No deduction shall be made in respect of a non-dependant;

- (a) who is on income support, state pension credit, an income-based jobseeker's allowance or an income-related employment and support allowance; or
- (b) to whom Schedule 1 of the 1992 Act applies (persons disregarded for purposes of discount) but this sub-paragraph shall not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers.
- (c) who is entitled to an award of Universal Credit where the award is calculated on the basis that the person does not have any earned income. – earned income has the meaning given in regulation 52 of the Universal Credit regulations 2013(a)

55.9 In the application of section 55.2 there shall be disregarded from his weekly gross income-

- (a) any attendance allowance, disability living allowance or personal independence payment or an AFIP received by him;

- Page 97
- (b) any payment made under or by the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
 - (c) any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

56.0 Extended support

56.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to extended support where;

- (a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner-
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

56.2 For the purpose of section 56.1c, an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

56.3 For the purpose of this section, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.

56.4 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where-

- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in section 56.1(b).

56.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, the regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.

57.0 Duration of extended support period

57.1 Where an applicant is entitled to a support reduction, the extended support period starts on the first day of the support week immediately following the support week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.

57.2 For the purpose of section 57.1, an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended support is payable has no liability for council tax, if that occurs first.

58.0 Amount of extended support

58.1 For any week during the extended support period the amount of the extended support payable to an applicant shall be the higher of-

- (a) the amount of council tax support to which the applicant was entitled under the general conditions of entitlement in the last support week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
- (b) the amount of council tax support to which the applicant would be entitled under the general conditions of entitlement for any support week during the extended support period, if section 56 (extended support) did not apply to the applicant; or
- (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 56 did not apply to the applicant.

58.2 Section 58.1 does not apply in the case of a mover.

58.3 Where an applicant is in receipt of extended support under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended support period.

59.0 Extended support – movers

59.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

59.2 The amount of the extended support payable from the Monday from which this section applies until the end of the extended support period shall be the amount of council tax support which was payable to the mover for the last support week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

59.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended support may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

59.4 Where-

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of extended support from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended support until the end of the extended support period.

60.0 Relationship between extended support and entitlement to council tax support under the general conditions of entitlement

60.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in section 56(b), that award will not cease until the end of the extended support period.

60.2 Changes of circumstances and increased optional circumstances shall not apply to any extended support payable in accordance with section 58.1(a) or 59.2 (amount of extended support – movers).

61.0 Extended support (qualifying contributory benefits)

61.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to an extended support (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last support week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

61.2 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where:

- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in section 61.1(b).

62.0 Duration of extended support period (qualifying contributory benefits)

62.1 Where an applicant is entitled to extended support (qualifying contributory benefits), the extended support period starts on the first day of the support week immediately following the support week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

62.2 For the purpose of section 62.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

62.3 The extended support period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended support (qualifying contributory benefits) is payable has no liability for council tax, if that occurs first.

63.0 Amount of extended support (qualifying contributory benefits)

63.1 For any week during the extended support period the amount of the extended support (qualifying contributory benefits) payable to an applicant shall be the higher of;

- Page 100
- (a) the amount of council tax support applicant was entitled under the general conditions of entitlement in the last support week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
 - (b) the amount of council tax support to which the applicant would be entitled under the general conditions of entitlement for any support week during the extended support period, if section 61 (extended reductions (qualifying contributory benefits) did not apply to the applicant; or
 - (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 61 did not apply to the applicant.

63.2 Section 63.1 does not apply in the case of a mover.

63.3 Where an applicant is in receipt of extended support (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended support period.

64.0 Extended support (qualifying contributory benefits) – movers

64.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

64.2 The amount of the extended support (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended support period shall be the amount of council tax support which was payable to the mover for the last support week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.

64.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended support (qualifying contributory benefits) may take the form of a payment from the appropriate authority to-

the second authority; or
the mover directly.

64.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of extended support (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended support (qualifying contributory benefits) until the end of the extended support period.

65.0 Relationship between extended support (qualifying contributory benefits) and entitlement to council tax support under the general conditions of entitlement

65.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in section 61.1(b) that award will not cease until the end of the extended support period.

65.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with section 63.1(a) or 64.2 (amount of extended support – movers).

Sections 66 - 67

Page 101 Dates on which circumstances are to take effect

66.0 Date on which entitlement is to begin

- 66.1 Subject to section 66.2, any person to whom or in respect of whom a claim for council tax support is made and who is otherwise entitled to that support shall be so entitled from the week following the date on which that claim is made or is treated as made.
- 66.2 Where a person is otherwise entitled to council tax support 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 that week in which his claim is made or is treated as made, he shall be so entitled from that week.

67.0 Date on which change of circumstances is to take effect

- 67.1 Except in cases where section 21 (disregards of changes in tax, contributions, etc) applies and subject to the following provisions of this paragraph, 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 the first day of the week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefits Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.
- 67.2 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.
- 67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.
- 67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.
- 67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.
- 67.6 If two or more changes of circumstances occurring in the same week would, but for this paragraph, take effect in different weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or, where more than one day is concerned, from the earlier day.
- 67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of benefit under the Act, 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.
- 67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

Section 68 - 75

Page 102 of claims for council tax support purposes

68.0 Making an application

68.1 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.

68.2 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.

68.3 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.

68.4 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).

68.5 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).

68.6 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.

68.7 The authority must;

- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a);
- (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.

69.0 **Procedure by which a person may apply for a reduction under the authority's scheme**

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

69.2 An application may be made;

- (a) in writing using the approved form or by using the on line claim form provided on the Council's website, or
- (b) where the authority has published a telephone number for the purpose of receiving such applications, by telephone, or
- (c) by submitting a claim for Universal Credit to the Department for Work and Pensions, the content of which and the Universal Credit award will be used to determine council tax support.

- 69.3
- (1) An application which is made in writing must be made to the designated office on a properly completed form.
 - (2) The form must be provided free of charge by the authority for the purpose.

69.4 (1) 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.

- (2) 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.

69.5 (1) 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.

- (2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

69.6 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.

69.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.

- (2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

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

(1) Where an applicant;

- (a) makes an application under this scheme which includes (or which he subsequently requests should include) a period before the application is made; and
- (b) from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period), the application is to be treated as made on the date determined in accordance with sub-paragraph

- (2) That date is the latest of;
 - a. the first day from which the applicant had continuous good cause;
 - b. the day six months before the date the application was made;
 - c. the day six months before the date when the applicant requested that the application should include a past period.

70.0 Date on which an application is made

- 70.1 (a) 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;

- (b) 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;

- (c) 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 the separation;
- (d) except where paragraph (c) 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;
- (e) in any other case, the date on which an application is received at the designated office.

70.2 For the purposes only of sub-paragraph (1)(a) 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 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.

70.3 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 mPage 105 instance where it considers it has sufficient information to decide the application.

70.4 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.

70.5 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 the approved form or further information requested by the 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.

70.6 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.

70.7 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 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 week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

70.8 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.

71.0 Submission of evidence electronically

71.1 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.

72.0 Use of telephone provided evidence

72.1 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.

- 73.1 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.
- 73.2 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.
- 73.3 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.
- 73.4 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.
- 73.5 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.
- 73.6 Where the authority makes a request under sub-paragraph (4), it must;
- (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.
- 73.7 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;
 - (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);
 - (c) a payment which is disregarded under paragraph 58.9.
- 73.8 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 p**Page 107**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.

74.0 Amendment and withdrawal of application

74.1 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.

74.2 Where the application was made by telephone the amendment may also be made by telephone.

74.3 Any application amended is to be treated as if it had been amended in the first instance.

74.4 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.

74.5 Where the application was made by telephone, the withdrawal may also be made by telephone.

74.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.

74.7 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.

75.0 Duty to notify changes of circumstances

75.1 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.

75.2 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 by using the on line claim form provided on the Council's website
- (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 one calendar month beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

75.3 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;

Page 108
(c) in the case of an applicant in receipt of 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.

75.4 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.

75.5 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.

75.6 The duty imposed on a person by sub-paragraph (1) includes in the case of a person falling within alternative maximum council tax support scheme, 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.

75.7 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 effective date used by the authority will be the Monday of the week following the receipt of the notification.

Sections 76 - 83

Decisions, decision notices and awards of council tax support

76.0 Decisions by the authority

76.1 The authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and section 69 being satisfied, or as soon as reasonably practicable thereafter.

77.0 Notification of decision

77.1 The authority must notify in writing any person affected by a decision made by it under its scheme;

- (a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
- (b) in any other case where there is a reduction in the amount of council tax support payable, within 14 days of that decision or as soon as reasonably practicable thereafter.

77.2 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 75.1;
- (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.

77.3 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.

- 77.4 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.
- 77.5 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.
- 77.6 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.
- 77.7 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).
- 77.8 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.
- 78.0 Time and manner of granting council tax support**
- 78.1 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
 - (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 appropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.
- 78.2 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).
- 78.3 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 sufficient 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

Page 110
(ii) in any other case must (as the term implies) 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.

78.4 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).

79.0 Persons to whom support is to be paid

79.1 Subject to section 81 (payment on death) and paragraph (2), any payment of the amount of a reduction must be made to that person.

79.2 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.

80.0 Shortfall in support

80.1 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 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.

81.0 Payment on the death of the person entitled

81.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the support 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.

82.0 Offsetting

82.1 Where a person has been allowed or paid a sum of council tax support 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.

83.0 Payment where there is joint and several liability

83.1 Where;

- Page 111**
- (a) a person is entitled to a reduction in 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 regulations 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.

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

83.3 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 under paragraph 4(3) or is treated as having been so appointed by virtue of paragraph 4(4), the amount of the reduction may be paid to that person.

Sections 84 - 87

Collection, holding and forwarding of information for council tax support purposes

84.0 Use of information from and to the Department for Work and Pensions (DWP) and Her Majesty's Revenue and Customs (HMRC)

84.1 The authority will use information provided by the DWP and HMRC for the purposes of council tax support, 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.

84.2 Where required by the relevant department and where required by law, the authority will share information obtained for council tax support with the DWP or HMRC as appropriate.

85.0 Collection of information

85.1 The authority may receive and obtain information and evidence relating to claims for council tax support, the council may receive or obtain the information or evidence from-

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

85.2 The authority may verify relevant information supplied to, or obtained.

86.0 Recording and holding information

86.1 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 support.

87.0 Forwarding of information

87.1 The authority may forward it to the person or authority for the time being administering claims to or awards of council tax support 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 support.

Sections 88 - 91

Revisions, written statements, termination of council tax support

88.0 Persons affected by decisions

88.1 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 support 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 support 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;

89.0 Revisions of decisions

89.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;

- (i) one month of the date of notification of the original decision; or
- (ii) such extended time as the authority may allow.

89.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within;

- (i) one month of the date of notification of the additional information; or
- (ii) such extended time as the authority may allow

90.0 Written statements

90.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to council tax support. The request must be received within one month of the date of notification being issued by the authority.

91.0 Terminations

91.1 The authority may terminate support in whole or in part the council tax support where it appears to the authority that an issue arises whether;

- Page 113
- a. the conditions for entitlement to council tax support are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.

91.2 The authority may terminate, in whole or in part the council tax support where it appears to the authority that an issue arises whether;

- a. the conditions for entitlement to council tax support are or were fulfilled; or
- b. a decision as to an award of such a support 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.

Section 92

Appeals against the authority's decisions

92.0 Procedure by which a person may make an appeal against certain decisions of the authority

92.1 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.

92.2 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.

92.3 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.

Section 93

Procedure for applying for a discretionary reduction

93.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act

93.1 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.

93.2 Where;

- Page 114
- (a) the authority has made a determination 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).

Section 94 - 100

Electronic communication

94.0 Interpretation

- 94.1 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.

95.0 Conditions for the use of electronic communication

- 95.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.
- 95.2 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.
- 95.3 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.
- 95.4 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.
- 95.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.
- 95.6 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.
- 95.7 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.
- 95.8 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.

96.0 Use of intermediaries

- 96.1 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 the matters.

97.0 Effect of delivering information by means of electronic communication

97.1 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 condition imposed;

- (a) by this section; and
- (b) by or under an enactment,

are satisfied.

97.2 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).

97.3 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.

98.0 Proof of identity of sender or recipient of information

98.1 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.

99.0 Proof of delivery of information

99.1 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.

99.2 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.

99.3 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.

100.0 Proof of content of information

100.1 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.

Section 101

Counter fraud and compliance

101.0 Counter fraud and compliance

- 101.1 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 support;
 - b. Carry out investigations fairly, professionally and in accordance with the law; and
 - c. Ensure that sanctions are applied in appropriate cases
- 101.2 The authority believes that is important to minimise the opportunity for fraud and;
- a. will implement rigorous procedures for the verification of claims for council tax support;
 - 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), Her 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.
- 101.3 Where the Council has evidence of fraud and/or error, it reserves the right to withhold and/or recalculate Council Tax Support, whether or not the claimant is in receipt of a benefit administered by the Department for Work and Pensions.
- 101.4 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within section 101.1 to 101.3 can be carried out successfully.

Schedule 1

Sums to be disregarded in the calculation of earnings

1. Where the applicant is either single or one of a couple and a member of that couple is in employment, a maximum £10 weekly disregard will be applied to earnings.

Schedule 2

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

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
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, 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 29.0 (notional income).

5. Any payment in respect of expenses arising out of the applicant's participation as a service user.
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 job seeker's allowance or employment and support allowance the whole of his income. Those in the work related activity group or support group will also have the whole of this income disregarded if they do not receive Universal Credit.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on 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 31 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 5 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 disability living allowance or personal independence payment or AFIP
11. Any concessionary payment made to compensate for the non-payment of;
 - (a) any payment specified in paragraph 7 or 10;
 - (b) income support;
 - (c) an income-based jobseeker's allowance.
 - (d) 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 attendance allowance.
14. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
15. 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 Her 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;
 - (h) an Armed Forces Compensation Scheme payment, including military compensation

- 16.** Any payment made to the applicant by a child or young person or a non-dependant.
- 17.** (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 Allowance 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);
 - (d) 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.
- 18.** 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).
- 19.** 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.
- 20.** 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).

- 21.** (1) Subject to sub-paragraph (2), any **Page 119**art 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;
- was formerly in the applicant's care, and
 - is aged 18 or over, and
 - continues to live with the applicant.
- 22.** (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;
- on a loan which is secured on the dwelling which the applicant occupies as his home; or
 - 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-
- maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b);
- and
- meet any amount due by way of premiums on-
 - that policy; or
 - 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).
- 23.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 24.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund).
- 25.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 26.** (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-
- 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;
 - 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
 - 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 **Page 120**: 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 the 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.

27. Any housing benefit, the housing element, carer's element, transitional protection and the limited work capability of Universal Credit. Where the assessment of Universal Credit includes these elements, they will be disregarded from the Universal Credit award, where there is adequate income to do so. The remaining award amount will then be treated as income without exception.

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

29. (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.
30. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001.
31. (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.
32. Any payment of child benefit.
33. If the Government announce increases to welfare benefits in year, after the council tax support scheme has been approved, the Council reserves the right to be able to disregard these increases in income to ensure that applicants continue to receive the intended level of support.

Schedule 3

Disabled child additional disregard

1. An additional disregard of £200 per week will be applied to the total income of the claimant and partner(s) for each disabled child or young person whom the claimant or a partner is responsible and who is a member of the claimant's household. The child or young person -
- (i) is in receipt of disability living allowance or is no longer in receipt of such allowance because they are a patient, provided that that the child or young person continues to be a member of the family, or
 - (ii) is blind or treated as blind, or
 - (iii) is a child or young person in respect of whom section 145A of the Act (entitlement to child benefit after death of child or qualifying young person) applies for the purposes of entitlement to child benefit but only for the period prescribed under that section, or
 - (iv) is a young person who is in receipt of personal independence payment or who would, but for payment ceasing by virtue of regulations made under section 86(1) (hospital in-patients) of the

2012 Act be so in receipt, provided that **Page 122**son continues to be a member of the family, or
(v) is a young person who is in receipt of armed forces independence payment.

Schedule 4

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 but only for 52 weeks beginning with the date of receipt of the 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 the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital.
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 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 support 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.
 - (4) 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) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;
 - (b) an income-related benefit under Part 7 of the Act;
 - (c) an income-based jobseeker's allowance;
 - (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
 - (e) working tax credit and child tax credit
 - (f) an income-related employment and support allowance
 but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.
 - (g) Universal Credit regulations 2013(b)
 - (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 Decisions and Appeals Regulations; and
 - (b) received by the applicant in full on or after 14 October 2001;
 sub-paragraph (1) shall have 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 award of council tax support, for the remainder of that award if that is a longer period.
 - (2) For the purposes of sub-paragraph (2), 'the award of council tax support' 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 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 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, replacements 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 support or to increase the amount of that support.
- i. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 15.** Where the funds of a trust are derived from a payment made in consequence of a 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.
- 16.** (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).
- 17.** The value of the right to receive any income under a life interest or from a life rent.
- 18.** The surrender value of any policy of life insurance.
- 19.** Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
- 20.** 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, of 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).

21. (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.
22. Any social fund payment made pursuant to Part 8 of the Act.
23. 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.
24. Any capital which, by virtue of sections 28 or 48 (capital treated as income, treatment of student loans) is to be treated as income.
25. 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.
26. (1) 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.
- (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 benefits 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.
- (2) 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 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 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.

(4) 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 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 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) 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.

27. (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.

28. 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.

29. 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.

30. 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 effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

- 31.** Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 32.** The value of the right to receive an occupational or personal pension.
- 33.** The value of any funds held under a personal pension scheme.
- 34.** 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.
- 35.** 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).
- 36.** 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.
- 37.** 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.
- 38.** 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.
- 39.** Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
- 40.** (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.

- Page 128
41. Any payment made to such persons entitled to 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.
42. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
43. 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.
44. 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.
45. 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.
46. (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.
47. 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.
48. Any payment to the applicant as holder of the Victoria Cross or George Cross.
49. 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.
50. (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.

- 51.** (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).
- 52.** 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.
- 53.** 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.
- 54.** Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1 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.
- 55.** (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;

- Page 130
- (a) a person referred to in sub-paragraph (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 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
 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-Jacob 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-Jacob disease for the benefit of persons eligible for payments in accordance with its provisions;

- 56.** 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 died, during the Second World War.
- 57.** (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.
- 58.** 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).
- 59.** Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 60.** Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
- 61.** Any payments to an applicant made under section 49 of the Children and Families Act 2014(a) (personal budgets and direct payments)

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Appendix 10 - Medium Term Financial Plan

Projection of Funding Gap	2025/26	2026/27	2027/28	2028/29	2029/30
	£	£	£	£	£
Net Cost of Services brought forward from previous year (assuming a balanced budget has been set)	17,978,126	18,658,439	19,610,478	20,286,793	20,264,985
IN YEAR BUDGET VARIATIONS					
Increased costs of existing services					
General Inflation	102,995	44,006	150,000	150,000	150,000
Energy costs					
Employee and Members related expenditure	19,330	161,581	515,000	530,500	546,000
Shared Services contract inflation	12,778	116,623	30,500	30,500	30,500
Publica contract		305,259	33,000	33,000	33,000
Ubico contract	(363,546)	332,975	760,000	471,000	482,000
RE-PROFILING OF BASE BUDGET					
In Year Salary Underspend					
Re-basing expenditure budgets to reflect changes in operational activity	(827,154)	2,464,376	(200,000)		
Budget Reversals from Prior Year					
Carry Forward Budget reversal		(422,532)			
Flexible use of Capital Receipts		475,000			
INCOME					
Other operational buildings	11,693	(134,550)			
Fees and Charges	677,171	(224,502)	(201,400)	(51,400)	(51,400)
Other inflationary uplifts on re-charges to partners					
Interest Payable and Receivable	32,183	(654,098)			
Minimum Revenue Provision & VRP	(9,396)	905,317	90,000	90,000	
Pension Costs		(1,523,000)	(9,000)	(9,000)	
SAVINGS STRATEGY*	1,024,259	(1,053,750)	(491,785)	(666,408)	(658,186)
Growth Item's		159,334			
Growth in Business Rates from Innovation Centre and Mobility Hub				(600,000)	
Projected Net Cost of Service before reserves	18,658,439	19,610,478	20,286,793	20,264,985	20,796,899
RESERVES					
Contribution to/(from) Business Rates Retention Reserve	487,526	(558,541)			
Net contribution to/(from) earmarked reserves	415,881	(123,671)			
Contribution to/(from) General Balances	(101,510)	315,988			
FUNDING					
Business Rates	(2,633,807)	(3,284,214)	(3,363,214)	(3,436,214)	(3,509,214)
NNDR S31 Grants	(4,043,950)				
National Non-Domestic Rate - Net surplus / deficit's	966,162	1,376,884			
Council Tax Collection Fund (surplus) / deficit contribution	(98,051)	(87,171)	(50,000)	(50,000)	(50,000)
Council tax income assuming council tax increases by 2.99% per annum from 2026/27	(10,880,964)	(11,347,143)	(11,803,377)	(12,259,465)	(12,718,379)
New Homes Bonus	(87,479)				
Revenue Support Grant	(190,053)	(4,352,610)	(3,830,202)	(3,279,306)	(3,279,306)
3% Funding Guarantee	(756,789)				
ERP Grant	(1,516,000)	(1,550,000)	(1,240,000)	(1,240,000)	(1,240,000)
National Insurance Grant	(219,405)				
Projected Reserves & Funding	(18,658,439)	(19,610,478)	(20,286,793)	(20,264,985)	(20,796,899)

*unrealised savings from 2025/26

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CHELTENHAM
BOROUGH COUNCIL

Pay Policy Statement

For all employees at Cheltenham Borough Council
2025 - 2026

1. Purpose

- 1.1. This Pay Policy Statement (The Statement) is provided in accordance with Section 38(1) of the Localism Act 2011 and will be updated annually prior to the commencement of the new financial year.
- 1.2. The Statement sets out Cheltenham Borough Council's (The Council) policies relating to the pay of its workforce for the financial year 2025 -2026, in particular: -
- the remuneration of its Chief Officers
 - the remuneration of its lowest paid employees
 - the relationship between the remuneration of its Chief Officers and the remuneration of its employees who are not Chief Officers.

2. Definitions

2.1. For the purpose of this Pay Policy Statement the following definitions will apply:

- **Chief Officers:**

- Chief Executive Officer
- Deputy Chief Executive (Section 151 Officer)
- Director of Governance and Customer Services
- Director - Major Development & Regeneration
- Director – Corporate Services
- Director - Construction
- Director - Development
- Director – Planning & Building Control
- Director - Finance & Assets (Deputy S151)
- Director – Housing Customer & Community Services
- Director – Health, Safety & Operations

- **Employees who are not Chief Officers** - refers to all staff not covered under the Chief Officer group detailed above.
- **Lowest paid employees** of the Council are defined as those employees (excluding Apprentices) who are in a full time or part time role, who are above the age of 21, and are paid within Grade B of the Council's lowest pay band.
- As of 1 April 2025, the Grade B band was £25,087 per annum which equates to £13.00 an hour. This is in line with the Real Living Wage (RLW) as of October 2025.
- November 2025, the RLW increased to £13.45. Subject to agreement at the Budget Setting Council meeting in February 2026 the revised RLW rate will be applied as an allowance to those below the £13.45 rate. (see paragraph 12).

At the time of publication of this policy statement no annual pay award has been agreed for 2026 – 2027

3. Pay framework & remuneration levels

- 3.1. Remuneration at all levels needs to be adequate to secure and retain high-quality employees dedicated to fulfilling the council's business objectives and delivering services to the public. This must be balanced by ensuring remuneration is not, nor is seen to be

unnecessarily excessive. Each council has responsibility for balancing these factors and each council faces its own unique challenges and opportunities in doing so. Flexibility to cope with various circumstances that may arise is retained using market supplements. (See Market Forces Supplement section below) for individual categories of posts where appropriate.

4. Responsibility for decisions

4.1. The Council is a member of the local government employer's association for national collective bargaining in respect of Chief Executives, Chief Officers, and all other employees.

Listed below are the separate negotiations and agreements in respect of each of these three groups.

- Chief Executives - Joint Negotiating Committee for Local Authority Chief Executives.
- Chief Officers – Joint Negotiating Committee for Chief Officers of Local Authorities.
- All other employees – National Joint Council for local Government Services.

In addition to pay, the national agreements cover other terms and conditions such as:

- Pension
- Occupational sickness scheme
- Maternity scheme

5. Grading framework & salary grades

5.1. Grading framework

The Chief Executive and Chief Officers have their basic pay determined by a job evaluation scheme (the Hay scheme).

All other employees have their basic pay determined by a different job evaluation scheme (the National Joint Council Job Evaluation scheme). Both schemes ensure that different jobs having the same value are paid at the same rate. The "job score" determines the pay grade for the job. All pay grades have between two and four incremental points.

Employees move up one incremental point per year. Annual increments within a pay band shall be payable until the maximum incremental point of the grade is reached subject to the line manager being satisfied that an employee has achieved a suitable standard of performance. Increments may be accelerated or withheld based upon outstanding or poor performance respectively.

Annual increments will be payable on 1 April each year to the maximum of the grade. Employees must have completed a minimum of six months service in their current post to qualify for an increment on 1 April.

For clarity, employees starting in their current post between 1 April and 1 October receive an increment, if applicable, the following April. Employees starting after 1 October and before 1 April receive an increment, if applicable, after six months in the post.

Job evaluation is carried out for all new roles, vacant former Cheltenham Borough Homes (CBH) roles as they become vacant, where there is a contractual change for the former CBH employee and where a substantial change of duties within a role occurs.

A fair and transparent process is in place for managing job evaluations which includes a moderation process to ensure consistency of application of the scheme and trade union input as required. Equal pay audits are also conducted from time to time.

5.2. Shared Posts/Lead Employer.

Where these are agreed and set in place, the costs of any role are appropriately apportioned and recharged via the employment/secondment/management agreement. Such roles, where the Council is the employer, are evaluated according to the Council's existing job evaluation scheme.

5.3. Salary grades

A full list of the Council's salary grades and associated spinal column pay points can be found in Annexes A-C. Annex C relates solely to those employees who on the 1st July 2024 TUPE transferred to the Council from Cheltenham Borough Homes and who remain on their protected terms and conditions.

A framework for apprentice pay is being developed currently the level of pay at the start of the apprenticeship is dependent on the apprentices age and the qualification they are working towards achieving. Pay enhancements are normally annual and/or linked to successful completion of agreed milestones/course modules. Apprentice pay is exempt from the annual pay awards paid to all other employees.

At the time of publication of this policy statement no annual pay award has been agreed for 2026- 2027

6. Electoral registration and returning officer

The scale of fees for this role is approved by the Gloucestershire Elections Fees Working Party for local elections, or the relevant scales of fees prescribed by a Fees Order in respect of national, regional or European Parliament elections, polls, or referendums.

The fees constitute payments for separate employment and in most cases are eligible for superannuation purposes.

The fees are paid as part of the election account for each election and all costs, including employer superannuation costs, are recovered from the body responsible for the assembly to which candidates are being elected, or for which a poll or referendum is being carried out.

The Electoral Registration Officer (ERO) and Returning Officer (RO) for the Council is the Chief Executive.

7. Remuneration - level & element

At the time of publication of this policy statement no annual pay award has been agreed for 2026- 2027 figures are therefore as at 01/4/2025

7.1 Chief Officers

Four Grades M to P (**See Annex A**)

7.2. Non-Chief Officers

- CBC Employees Twelve Grades A to L (**see Annex B**)
- Former CBH Employees who remain on TUPE protected terms & conditions. Twelve Grades A to L (**see Annex C**)

7.3. New starters joining the Council

Employees new to the Council will normally be appointed to the first point of the salary range for their grade. Where the candidate's current employment package would make the first point of the salary range unattractive or where the employee already operates at a level commensurate with a higher salary, a higher salary point within the pay grade for the post may be considered by the recruiting manager. The candidate's level of skill and experience should be consistent with that of other employees in a similar position on the salary range. These arrangements apply to all posts up to the level of Chief Officer.

In professions where there is a particular skills shortage, as a temporary arrangement, it may be necessary to consider a market supplement to attract high quality applicants. The level and duration of premium will be determined by reference to a combination of national comparators, local conditions, recruitments difficulties, inflation, and whether the post has recently been advertised and the process has been unsuccessful.

Guidance set out by the Secretary of State states Full Council should be given the opportunity to vote before large salary packages are offered in respect of new appointments. The guidance states a threshold of £100,000 should be set. At present there is no statutory requirement for posts over £100,000 to be appointed by Full Council. Our constitution instead provides that Executive Directors and Directors should be appointed by a Council committee which must contain at least one Cabinet member.

7.3. Lowest paid employees

Lowest paid employees of the Council are defined as those employees (excluding Apprentices) who are in a full time or part time role, who are above the age of 21, and are paid within Grade B of the Council's lowest pay band.

As of 1 April 2025, the Grade B band was £25,087 per annum which equates to £13.00 an hour. This is in line with the Real Living Wage (RLW) as of October 2025.

November 2025, the RLW increased to £13.45. Subject to agreement at the Budget Setting Council meeting in February 2026 the revised RLW rate will be applied as an allowance to those below the £13.45 rate. (see paragraph 12).

7.4. Relationship between remuneration of highest paid employee (Chief Executive Officer) and lowest paid employee

The Council does not explicitly set the remuneration of any individual or group of posts by reference to a simple multiple of another post or group of posts. The use of multiples cannot capture the complexities of a dynamic and highly varied workforce in terms of job content and skills required. In terms of overall remuneration packages, the Council's policy is to differentiate by setting different levels of basic pay to reflect differences in responsibilities but apart from overtime payments not to differentiate on other allowances, benefits, and payments it makes.

The Council aims to pay no more than median salary levels when looking at market rates, and in the case of senior roles it will seek to maintain pay differentials well within the parameters recommended by the pay and pensions review. For the Council, using the salary information as

of 1st April 2025 the current ratio of highest paid to lowest paid is 1:7. The ratio between the highest paid salary and the median paid salary of the Council's workforce is 1:3.

Lowest paid employee (Top of current salary band Grade B)	£25,087
Mean paid employee (Average salary band of all employees up to & including Chief Officers)	£39,477
Median paid employee (Middle Salary band value of all employees up to & including Chief Officers)	£48,053
Highest paid employee	£166,584

7.5. Bonuses

The Council does not operate any bonus schemes for any chief officer or any other employee.

7.6. Performance related pay

Other than incremental progression through the pay grade of a post (see section 5.1) the Council does not operate performance related pay for any chief officer or any other employee.

7.7. Pay protection

The Council seeks to ensure that all employees receive equal pay for work of equal value. To be consistent with equal pay principles the council's protection arrangements will not create the potential for pay inequalities (e.g. open-ended protection).

There may be times when the grade for an individual's role changes for reasons unrelated to their performance e.g. restructures. In such cases pay protection arrangements will apply for 12 months from the date of the change.

7.8. Severance payments

The Council has a method of calculating severance payments which it applies to all employees. The payment is intended to recompense employees for the loss of their livelihood and provide financial support whilst they seek alternative employment.

In line with the statutory redundancy payment scheme, the Council calculates redundancy severance payments using the following calculation. The calculation is based on an employee's age and length of continuous local government service (please note that employees must have a minimum of 2 years' continuous service to qualify for a redundancy payment) the multiplier for the number of weeks is then applied to the employee's actual weekly earnings.

The amount of redundancy pay will be calculated as:

- 0.5 week's pay for **each full year of service** where age at time of redundancy is less than 22 years of age
- 1.0 week's pay for each **full year of service** where age at time of redundancy is 22 years of age or above, but less than 41 years of age
- 1.5 weeks' pay for **each full year of service** where age at time of redundancy is 41+ years of age

The maximum number of years' service considered is 20. The maximum number of weeks' pay for anyone aged 61 years of age or older with 20 years or more service is 30.

Guidance set out by the Secretary of State states Full Council should be given the opportunity to vote before large severance packages are offered, and arrangements are finalised for employees leaving the organisation. The guidance states a threshold of £100,000 should be set. This Council acknowledges this guidance and is committed to seeking Full Council approval for any severance packages (including salary paid in lieu, redundancy compensation, pension entitlements/costs, holiday pay, fees, or allowances) offered by the authority in excess of £100,000. See below links:

Link to guidance <https://www.local.gov.uk/reform-local-government-exit-payments>

Link to legislation <https://www.legislation.gov.uk/ukdsi/2020/9780348210170>

7.9. Settlement agreements

In exceptional circumstances to avoid or settle a claim or potential dispute, the Council's Head of Paid Service may agree payment of a settlement sum on termination.

All cases must be supported by a business case and take account of all legal, financial, contractual, and other responsibilities. The level of payment will be taken on the individual merits of the case and with approval from the Head of HR and the Council's Section 151 Officer.

7.10. Pension - The Local Government Pension Scheme (LGPS) and policy regarding the exercise of discretions

Pension provision is an important part of the remuneration package. All employees may join the LGPS. The LGPS is a statutory scheme with contributions from employees and from employers. For more comprehensive details of the LGPS please visit the following web page: -

<http://www.lgps.org.uk>

For district councils in Gloucestershire, the LGPS is administered by Gloucestershire County Council. For information, please visit the following web page:

<http://www.gloucestershire.gov.uk>

Neither the LGPS nor the Council adopt different policies regarding benefits for any category of employee: the same terms apply to all employees of the Council.

The LGPS provides for the exercise of discretion that allow for retirement benefits to be enhanced. The Council will consider each case on its merits but has determined that it does not normally enhance pension benefits for any of its employees (see the LGPS Statement of Policy/Discretions on the Council's website). This policy statement reaffirms this in respect all employees.

The LGPS provides for flexible retirement. The LGPS requires a minimum reduction in working hours and/or that there is a reduction in grade and that any consequential payments to the pension fund are recoverable within a set payback period. (See section below)

7.11. Early/flexible retirements

The precise terms of the Council's policy are discretionary and may be varied unilaterally.

Subject to the criteria of the policy and service delivery needs being met, any employee over the age of 55 and who is a member of the Local Government Pension Scheme (LGPS) can request to either reduce their hours or take a job at a lower grade/rate of pay and gain access to their pension even though they have not retired.

It is the intention of the Council that this facility be used to provide employees with the opportunity to take a one-off step towards permanent retirement. Any agreed requests will be treated as a permanent change to an employee's contract of employment.

7.12. Honorarium payments

The Council has a responsibility to ensure equal pay for all employees and so the use of honoraria payments should be carefully considered and be capable of justification. A payment can be made for the following reasons: -

- To recognise a *specific* contribution that an employee has made by making a single payment to him/her,

Or

- To recognise that an employee is temporarily undertaking some but not all the additional responsibility of a higher graded role for a continuous period of at least four weeks by making a regular monthly payment to them during that temporary period.

7.13. Acting up allowances

'Acting Up' is when an employee is authorised by their line manager to provide cover for a more highly graded post for an agreed period.

The payment ('acting up' allowance) is a temporary payment and will be made to the individual employee for covering the duties of the higher graded job for the agreed period. The policy applies to all employees. The payment will cease on completion of the 'acting up' period and the employee's salary will revert to that which it would have been had 'acting up' not occurred.

7.14. Market forces supplement

The Council is committed to the principles of single status employment and seeks to ensure employees receive equal pay for work of equal value.

In some circumstances it is necessary to ensure the effective recruitment and retention of employees and to pay individuals and/or groups of employees a premium rate to reflect the market competitiveness of the job. Any market supplement must be provided for from within existing budgets and be objectively justifiable. The job evaluation determined grade for that post will not be changed. Market supplements will be paid as a temporary fixed allowance. The supplements will be reviewed bi-annually and consequently can be withdrawn, should the review demonstrate that current evidence does not justify a supplementary payment continuing. Should such a supplement continue to be paid for an extended period, e.g., several years or more, the need for continuation will be examined carefully during the annual review to ensure that such continuation continues to be objectively justifiable in the circumstances.

8. Reimbursement of expenses

8.1 Travel & subsistence

The Council will meet or reimburse authorised travel and subsistence costs for attendance at approved business meetings and training events. Claims should be submitted via the agreed process, be supported by appropriate receipts in all cases and authorised by the appropriate line manager.

The Council pays the HMRC mileage rate of 45 pence per business mile.

The Council does not regard such costs as remuneration but as non-pay operational costs.

8.2 Disturbance allowance

All employees who incur additional costs arising from a compulsory change in their workplace will be reimbursed in accordance with the Council's Disturbance Allowance policy. Claims should be submitted via the agreed process, be supported by appropriate receipts in all cases and authorised by the appropriate line manager. The Council does not regard such costs as remuneration but as non-pay operational costs.

8.3. Relocation expenses

The Council operates a scheme of relocation allowances to assist new employees who need to move to take up an appointment with the Council. Relocation allowances are paid at the discretion of the Directors (or Appointment Committee for Chief Officers and above) where they think that it is essential to pay such allowances to attract the right candidate for the job.

The same policy applies to the Chief Executive, Chief Officers and other employees in that payment will be made against a range of allowable costs for items necessarily incurred in selling and buying a property and moving into the area. The costs include estate agents' fees, legal fees, stamp duty, storage and removal costs, short term rental etc up to the value of £8,000 (including VAT). An employee who leaves within 2 years of appointment will have to make a repayment of 1/24th for each month short of the 2-year period.

8.4. Professional fees & subscriptions

The Council meets the cost of one annual professional membership body fee or subscription where it is a statutory requirement for the role, or it is directly aligned to the professional discipline of the role.

Where applicable, the Council also meets the cost of membership of SOLACE (Society of Local Authority Chief Executives).

9. Re-employment of former Council employees

With regards to re-employing former local government employees who have been made redundant, in line with LGA guidance if there is less than a 4 week gap between the date the employee was made redundant from the Council/a body under the modification order and the date of joining/re-joining a Council the employee will be required to repay their redundancy payment to their previous employer as continuity of service will be protected and their employment classed as continuous. If the gap is longer than 4 weeks, the employee can retain their payment as continuity of service will be broken and continuous service will not be protected.

10. The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

The Council notes the discretion and confirms that it will not make use of this discretionary power.

11. Trade union recognition and facility time

The Council supports the system of collective bargaining and the principle of solving employee relations problems by discussion and agreement.

The Council recognises two trade unions for collective bargaining purposes. These are GMB and Unison. All parties recognise that it is vital to good employee relations for the workforce to be properly represented. Furthermore, all parties believe that a truly representative and effective union will enhance workforce employee relations.

The Trade Union and Labour Relations (Consolidation) Act 1992 sections 168 and 170 make provision for employees to be given the right to take reasonable time off under various circumstances. Trade Union representatives engaged on recognised duties will be given reasonable paid time off during normal working hours to carry out functions related to their representational responsibilities. The table below contains the estimated amount of reasonable time permitted for TU activity/duties over a normal business year.

The Council does not have any full-time trade union representatives in its employment.

Activity/duty	Estimated hours per week	No of reps	Total estimated time per business year. *
Case management & advice to membership	Average 1 hours per week	3	138 hours
Training	Average 0.5 hours per week	3	69 hours
Health and Safety	Average of 1 hours per week	3	138 hours
Corporate meetings, TU meetings and prep time	Average 0.5 hours per week	3	69 hours
Estimated total hours			396 hours
Estimated average total hours per TU rep per week		3 hours per week	

*Business year assumes TU reps each have 30 days annual leave inclusive of BH. Calculation based on 46 weeks per year

12. The Real Living Wage

The Council complies with all the statutory requirements of the National Minimum Wage (£12.21 per hour).

The majority of the Council’s employees are on Grade B, point 4B, £13.05 per hour and above.

The Real Living Wage (RLW) as set by the Living Wage Foundation is currently £13.45 per hour. This is not a legal requirement, but a recommended hourly rate set independently and updated annually. The RLW is calculated by the Centre for Research in Social Policy and is based according to the basic cost of living in the UK.

Employers **can choose to** pay the RLW on a voluntary basis.

The Council has chosen to pay the RLW hourly rate to **all eligible employees** by way of an additional Living Wage Allowance. The Council will review its decision to pay the RLW annually at the Budget Setting Council meeting.

The Real Living Wage rates effective 1 November 2025 are:

- £13.45 (per hour) UK rate outside London

Pending the agreement and implementation of the 2026/2027 National annual pay award, a small number of employees on Grade B and the first scp Grade C sit below the RLW. If approved the LW allowance will be paid to these employees from the 1st April 2026.

13. Other operational/non-operational pay and conditions

Other pay and conditions in operation, as follows:

- Shift premium
- Stand by and call out payments
- Premium for bank holiday/public holiday working
- Enhanced leave – buy or sell up to an additional 5 days' leave.
- Training fees reimbursement (post entry training scheme)
- Health Cash Plan
- First Aider Payment

14. Publication and access to information

The publication of and access to information relating to remuneration of the Council's Chief Officers will be published annually on the Council's website.

**For more information about this Statement and/or its content please contact the Cheltenham Borough Council HR Team
on Tel: 01242 264109 or Email: HR@cheltenham.gov.uk**

2025 - 2026 Pay Scales**Cheltenham Borough Council - Director level**

BOARD	SCP	GRADE DESCRIPTION	Old Salary APRIL 2024		NEW SALARY April 2025	Monthly Salary	Hourly Rate
JNC	M1	Grade M - Director Level 1	£76,000.00	no change	£78,432.00	£6,536.00	£40.65
JNC	M2	Grade M - Director Level 2	£80,391.00	no change	£82,964.00	£6,913.67	£43.00
JNC	M3	Grade M - Director Level 3	£84,453.00	no change	£87,155.00	£7,262.92	£45.17
JNC	M4	Grade M - Director Level 4	£88,223.00	was N1	£91,046.00	£7,587.17	£47.19
JNC	NEW N1	Grade N - Director Level 1	£93,464.00	was N2	£96,455.00	£8,037.92	£50.00
JNC	NEW N2	Grade N - Director Level 2	£95,471.00	was N3	£98,526.00	£8,210.50	£51.07
	NEW N3	Grade N - Director Level 3		was O1	£103,537.00	£8,628.08	£53.67
	NEW N4	Grade N - Director Level 4		New	£109,916.00	£9,159.67	£56.97
JNC	NEW O1	Grade O - Exec Director Level 1	£106,490.00	was O3	£109,898.00	£9,158.17	£56.96
JNC	NEW O2	Grade O - Exec Director Level 2		NEW	£116,638.00	£9,719.83	£60.46
JNC	NEW O3	Grade O - Exec Director Level 3		NEW	£121,008.00	£10,084.00	£62.72
JNC	NEW O3	Grade O - Exec Director Level 4		NEW	£125,378.00	£10,448.17	£64.99
ALACE	NEW P1	Grade P - CEO Level 1	£134,419.00	was P3	£138,720.00	£11,560.00	£71.90
ALACE	NEW P2	Grade P - CEO Level 2		New	£148,008.00	£12,334.00	£76.72
ALACE	NEW P3	Grade P - CEO Level 3		New	£157,296.00	£13,108.00	£81.53
ALACE	NEW P4	Grade P - CEO Level 4		New	£166,584.00	£13,882.00	£86.34

2025 - 2026 Pay Scales Cheltenham Borough Council for (contracted) employees below director level

Cheltenham Borough Council										
New NJC Pay Scales from 1st April 2025										
2025								JE Points Score	Notice period	
NJC	SCP	GRADE	Annual Salary Apr-24	Annual Salary April 2025	Monthly Salary April 2025	Weekly Salary April 2025	Hourly Salary April 2025			
SCP	GRADE									
1	1A	Grade A	no longer used	no longer used					0-294	1 Month
2	2A	Grade A	no longer used	no longer used						
3	3B	Grade B	£24,309	£25,087	£2,090.58	£481	£13.00	7334		
4	4B	Grade B	£24,404	£25,185	£2,098.75	£483	£13.05			
5	5C	Grade C	£24,790	£25,583	£2,131.92	£491	£13.26	345-394		
6	6C	Grade C	£25,183	£25,983	£2,165.75	£498	£13.47			
8	8D	Grade D	£25,992	£26,824	£2,235.33	£514	£13.90			
9	9D	Grade D	£26,409	£27,254	£2,271.17	£523	£14.13	395-444		
10	10D	Grade D	£26,835	£27,694	£2,307.83	£531	£14.35			
11	11D	Grade D	£27,269	£28,142	£2,345.17	£540	£14.59			
13	13E	Grade E	£28,163	£29,064	£2,422.00	£557	£15.06			
15	15E	Grade E	£29,093	£30,024	£2,502.00	£576	£15.56	445-494		
17	17E	Grade E	£30,060	£31,022	£2,585.17	£595	£16.08			
18	18E	Grade E	£30,559	£31,537	£2,628.08	£605	£16.35			
20	20F	Grade F	£31,586	£32,597	£2,716.42	£625	£16.90			
21	21F	Grade F	£32,115	£33,143	£2,761.92	£636	£17.18	495-544		
22	22F	Grade F	£32,654	£33,699	£2,808.25	£646	£17.47			
23	23F	Grade F	£33,366	£34,434	£2,869.50	£660	£17.85			
24	24G	Grade G	£34,314	£35,412	£2,951.00	£679	£18.35	545-594		
25	25G	Grade G	£35,235	£36,363	£3,030.25	£697	£18.85			
26	26G	Grade G	£36,124	£37,280	£3,106.67	£715	£19.32			
27	27G	Grade G	£37,035	£38,220	£3,185.00	£733	£19.81			
812	812	Grade H	£37,728	£38,935	£3,244.58	£747	£20.18	595-644		
813	813	Grade H	£38,993	£40,241	£3,353.42	£772	£20.86			
814	814	Grade H	£40,257	£41,545	£3,462.08	£797	£21.53			
815	815	Grade H	£41,516	£42,845	£3,570.42	£822	£22.21			
722	722	Grade I	£42,243	£43,595	£3,632.92	£836	£22.60	645-694		
723	723	Grade I	£43,676	£45,074	£3,756.17	£864	£23.36			
724	724	Grade I	£45,128	£46,572	£3,881.00	£893	£24.14			
725	725	Grade I	£46,563	£48,053	£4,004.42	£922	£24.91			
632	632	Grade J	£47,227	£48,738	£4,061.50	£935	£25.26	695-744		
633	633	Grade J	£48,997	£50,565	£4,213.75	£970	£26.21			
634	634	Grade J	£50,767	£52,392	£4,366.00	£1,005	£27.16			
635	635	Grade J	£52,547	£54,229	£4,519.08	£1,040	£28.11			
542	542	Grade K	£53,508	£55,220	£4,601.67	£1,059	£28.62	745 +		
543	543	Grade K	£55,832	£57,619	£4,801.58	£1,105	£29.87			
544	544	Grade K	£58,142	£60,003	£5,000.25	£1,151	£31.10			
545	545	Grade K	£60,461	£62,396	£5,199.67	£1,197	£32.34			
L1	L1	Grade L	£62,721	£64,728	£5,394.00	£1,241	£33.55			
L2	L2	Grade L	£65,134	£67,218	£5,601.50	£1,289	£34.84			
L3	L3	Grade L	£67,274	£69,427	£5,785.58	£1,331	£35.99			
L4	L4	Grade L	£70,328	£72,578	£6,048.17	£1,392	£37.62			

2025 - 2026 Pay Scales

For employees who TUPE transferred from Cheltenham Borough Homes and who remain on a Cheltenham Borough Homes employment contract.

Cheltenham Borough Homes									
New NJC Pay Scales from 1st April 2025									
2025								JE Points	
NJC	SCP	GRADE	Annual Salary	Annual Salary	Monthly Salary	Weekly Salary	Hourly Salary	Score	Notice Period
SCP	GRADE		Apr-24	April 2025	April 2025	April 2025	April 2025		
1	A1CBH	CBHA	£22,651	£23,376	£1,948.00	£448	£12.12	Apprentice	Up to 267
2	A2CBH	CBHA	£22,987	£23,723	£1,976.92	£455	£12.30		
3	A3CBH	CBHA	£23,393	£24,142	£2,011.83	£463	£12.51		
4	B1CBH	CBHB	£23,988	£24,756	£2,063.00	£475	£12.83		
5	B2CBH	CBHB	£24,382	£25,162	£2,096.83	£483	£13.04		
6	B3CBH	CBHB	£24,795	£25,588	£2,132.33	£491	£13.26		
8	C1CBH	CBHC	£25,876	£26,704	£2,225.33	£512	£13.84		
9	C2CBH	CBHC	£26,454	£27,301	£2,275.08	£524	£14.15		
10	C3CBH	CBHC	£27,045	£27,910	£2,325.83	£535	£14.47		
11	D1CBH	CBHD	£28,251	£29,155	£2,429.58	£559	£15.11		
13	D2CBH	CBHD	£29,007	£29,935	£2,494.58	£574	£15.52		
15	D3CBH	CBHD	£29,786	£30,739	£2,561.58	£590	£15.93		
17	E1CBH	CBHE	£31,018	£32,011	£2,667.58	£614	£16.59		
18	E2CBH	CBHE	£31,647	£32,660	£2,721.67	£626	£16.93		
20	E3CBH	CBHE	£32,293	£33,326	£2,777.17	£639	£17.27		
21	F1CBH	CBHF	£33,650	£34,727	£2,893.92	£666	£18.00		
22	F2CBH	CBHF	£34,434	£35,536	£2,961.33	£682	£18.42		
23	F3CBH	CBHF	£35,236	£36,364	£3,030.33	£697	£18.85		
24	G1CBH	CBHG	£36,589	£37,760	£3,146.67	£724	£19.57	374-438	2 Months
25	G2CBH	CBHG	£37,256	£38,448	£3,204.00	£737	£19.93		
26	G3CBH	CBHG	£37,937	£39,151	£3,262.58	£751	£20.29		
27	H1CBH	CBHN	£39,659	£40,928	£3,410.67	£785	£21.21		
412	H2CBH	CBHN	£40,576	£41,874	£3,489.50	£803	£21.70		
413	H3CBH	CBHN	£41,517	£42,846	£3,570.50	£822	£22.21		
414	H4CBH	CBHI	£43,699	£45,097	£3,758.08	£865	£23.37		
415	I2CBH	CBHI	£45,105	£46,548	£3,879.00	£893	£24.13		
722	I3CBH	CBHI	£46,563	£48,053	£4,004.42	£922	£24.91		
723	J1CBH	CBHJ	£49,300	£50,878	£4,239.83	£976	£26.37		
724	J2CBH	CBHJ	£50,897	£52,526	£4,377.17	£1,007	£27.23		
725	J3CBH	CBHJ	£52,548	£54,230	£4,519.17	£1,040	£28.11		
632	K1CBH	CBHK	£56,318	£58,120	£4,843.33	£1,115	£30.13		
633	K2CBH	CBHK	£58,350	£60,217	£5,018.08	£1,155	£31.21	555-590	3 Months
634	K3CBH	CBHK	£60,460	£62,395	£5,199.58	£1,197	£32.34		
635	L1CBH	CBHL	£65,133	£67,217	£5,601.42	£1,289	£34.84		
542	L2CBH	CBHL	£67,681	£69,847	£5,820.58	£1,340	£36.20		
543	L3CBH	CBHL	£70,327	£72,577	£6,048.08	£1,392	£37.62	591 +	

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code	
1	Allotment provision <i>Prices increase in Jan each year, with one year's notice</i>				
1.001	Small Plot	£44.31	£45.99	NB	
1.002	Medium Plot	£73.38	£76.17	NB	
1.003	Large Plot	£103.85	£107.80	NB	
1.004	Extra Large - 350-399m2	£119.09	£123.62	NB	
1.005	Extra Large - 400-449m2	£132.93	£137.98	NB	
1.006	Extra Large - 450-499m2	£148.17	£153.80	NB	
	Senior Citizen concessions (over 60's):				
1.007	Small Plot	£35.45	£36.80	NB	
1.008	Medium Plot	£58.70	£60.93	NB	
1.009	Large Plot	£83.08	£86.24	NB	
1.010	Extra Large - 350-399m2	£95.27	£98.89	NB	
1.011	Extra Large - 400-449m2	£106.34	£110.38	NB	
1.012	Extra Large - 450-499m2	£118.54	£123.04	NB	
1.013	Extra charge for Council shed	£12.54	£13.02	NB	
1.014	Admin fee (new tenant)	£20.00	£20.76	NB	
1.015	Deposit for key - sites with Yale type key	£7.50	£7.79	NB	
1.016	Deposit for key - sites with Garrison security key	£20.00	£20.76	NB	
2	Building Control Fees (including VAT)				
	Building Control Charges				
	In accordance with Building (Local Authority Charges) Regulation 1998				
	TABLE 1 New Dwellings	No. of houses being built			
2.001	(Total internal floor area of each dwelling must be less than 300m ²) Projects larger than six properties calculated on an individual basis. Houses over 300m ² total floor area calculated on an individual basis.	1	£883.00	£989.00	STD
	TABLE 2 Domestic and Commercial Extensions				
	Description of work				
2.002	The erection or extension of a DETACHED garage or carport, or both, not exceeding 60m ² in total		£435.00	£563.00	STD
2.003	Total or part conversion of attached or integral garage to provide additional habitable accommodation		£662.00	£524.00	STD
2.004	Any extension and loft conversion with a floor area which does not exceed 20m ²		£883.00	£698.00	STD
2.005	Any extension and loft conversion with a floor area which exceeds 20m ² but does not exceed 60m ²		£1,074.00	£931.00	STD
2.006	Any extension and loft conversion with a floor area which exceeds 60m ² but does not exceed 100m ²			£1,106.00	STD
	TABLE 3 Conversions and Alterations				
2.007		Under 1,000	£243.00	£291.00	STD
2.008	(i.e. those not specifically covered by Table 1 & 2)	1,001 to 5,000	£331.00	£388.00	STD
2.009		5,001 to 10,000	£435.00	£466.00	STD
2.010		10,001 to 20,000	£588.00	£621.00	STD
2.011		20,001 to 30,000	£831.00	£834.00	STD
2.012		30,001 to 40,000	£1,015.00	£1,028.00	STD
2.013		40,001 to 50,000	£1,177.00	£1,183.00	STD
2.014		50,001 to 60,000	£1,449.00	£1,455.00	STD
2.015		60,001 to 70,000	£1,552.00	£1,552.00	STD
2.016		70,001 to 80,000	£1,722.00	£1,727.00	STD
	Projects over £80,001 to be agreed on an individual basis				
2.017	Up to 8 new windows installed by a non FENSA installer		£126.00	£194.00	STD
2.018	Over 8 new windows installed by a non FENSA installer				
2.019	BSR Building Control Hourly Rate	Based on the estimated cost of works - please refer to Table 3	£117.14	£130.57	STD
	Regularisation Application Fees (No VAT - statutory fees)				
	In accordance with Building (Local Authority Charges) Regulation 1998				
	TABLE 1 New Dwellings	No. of houses being built			
2.020	(Total internal floor area of each dwelling must be less than 300m ²) Projects larger than six properties calculated on an individual basis. Houses over 300m ² total floor area calculated on an individual basis.	1	£1,103.00	£1,237.00	NB
	TABLE 2 Domestic and Commercial Extensions				
	Description of work				
2.021	The erection or extension of a DETACHED garage or carport, or both, not exceeding 60m ² in total		£554.00	£703.00	NB
2.022	Total or part conversion of attached or integral garage to provide additional habitable accommodation		£554.00	£655.00	NB
2.023	Any extension and loft conversion with a floor area which does not exceed 20m ²		£828.00	£873.00	NB
2.024	Any extension and loft conversion with a floor area which exceeds 20m ² but does not exceed 60m ²		£1,103.00	£1,164.00	NB
2.025	Any extension and loft conversion with a floor area which exceeds 60m ² but does not exceed 100m ²		£1,343.00	£1,382.00	NB
	TABLE 3 Conversions and Alterations				
2.026		Under 1,000	£304.00	£364.00	NB
2.027	(i.e. those not specifically covered by Table 1 & 2)	1,001 to 5,000	£413.00	£485.00	NB
2.028		5,001 to 10,000	£544.00	£582.00	NB
2.029		10,001 to 20,000	£735.00	£776.00	NB
2.030		20,001 to 30,000	£1,040.00	£1,043.00	NB
2.031		30,001 to 40,000	£1,269.00	£1,285.00	NB
2.032		40,001 to 50,000	£1,471.00	£1,479.00	NB
2.033		50,001 to 60,000	£1,811.00	£1,819.00	NB
2.034		60,001 to 70,000	£1,940.00	£1,940.00	NB
2.035		70,001 to 80,000	£2,152.00	£2,158.00	NB
	Projects over £80,001 to be agreed on an individual basis				
2.036	Up to 8 new windows installed by a non FENSA installer		£157.00	£243.00	NB
	Over 8 new windows installed by a non FENSA installer				
	Based on the estimated cost of works - please refer to Table 3				
3	Built Environment				
	Planning Services Fee (i.e history searches etc)				
3.001	Plans over A3 (Excludes VAT)	Per page	£7.00	£9.00	STD
3.002	CON29R Standard Enquiries (Excludes VAT)		£143.50	£179.00	STD
3.003	CON29R Additional parcel of Land (Excludes VAT)		£20.50	£26.00	STD
3.004	CON 29D (Part II Optional enquiries) per question 4-21 (Excludes VAT)		£12.50	£16.00	STD
3.005	CON 29D (Part II Optional enquiries) per question 22 (Excludes VAT)		£41.00	£51.00	STD
3.006	Non-Standard enquiries (Excludes VAT)		£34.00	£42.00	STD
3.007	Admin fee for part CON29 & CON29D (Excludes VAT)		£14.50	£18.00	STD
3.008	House Naming		£56.50	£60.00	NB
3.009	Change Property Name	Existing postal Address	£56.50	£60.00	NB
3.010	Allocating a name or number	Existing postal Address	£56.50	£60.00	NB
3.011	Change of Commercial Address	Existing postal Address	£56.50	£60.00	NB
3.012	Merging of multiple plots to one address	Existing postal Address	£56.50	£60.00	NB
3.013	Providing a letter / schedule of certification of a single address	Address Confirmation	£28.50	£30.00	NB
3.014	Issuing of a single address confirmation	Address Confirmation	£39.50	£41.00	NB
3.015	Number of new plots on an existing street	New Developments not involving new street naming	56.50 PER PLOT	£60.00 PER PLOT	NB
3.016	Numbering of block of flats on an existing street - up to 10 plots	New Developments not involving new street naming	56.50 PER PLOT	£60.00 PER PLOT	NB
3.017	Numbering of block of flats on an existing street - 11+ plots	New Developments not involving new street naming	£672.00	£698.00	NB
3.018	Naming and numbering of new properties including commercial building (1-5)	Developments requiring new street naming and numbering	56.50 PER PLOT	£60.00 PER PLOT	NB
3.019	Naming and numbering of new properties including commercial building (6-15)	Developments requiring new street naming and numbering	£448.50	£466.00	NB
3.020	Naming and numbering of new properties including commercial building (16-25)	Developments requiring new street naming and numbering	£672.00	£698.00	NB
3.021	Naming and numbering of new properties including commercial building (26-75)	Developments requiring new street naming and numbering	£897.50	£932.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description		25/26 Charges £	26/27 Charges £	VAT Code
3.022	Naming and numbering of new properties including commercial building (76-150)	Developments requiring new street naming and numbering	£1,121.50	£1,164.00	NB
3.023	Naming and numbering of new properties including commercial building (151-250)	Developments requiring new street naming and numbering	£1,402.00	£1,455.00	NB
3.024	Naming and numbering of new properties including commercial building (251-350)	Developments requiring new street naming and numbering	£1,682.50	£1,746.00	NB
3.025	Naming and numbering of new properties including commercial building (351-500)	Developments requiring new street naming and numbering	£1,962.50	£2,037.00	NB
3.026	Naming and numbering of new properties including commercial building (501+)	Developments requiring new street naming and numbering	£2,243.00	£2,328.00	NB
3.027	New Street name required (1)	Developments requiring new street naming and numbering	£112.50	£117.00	NB
3.028	New Street name required (2-5)	Developments requiring new street naming and numbering	£225.00	£234.00	NB
3.029	New Street name required (6-10)	Developments requiring new street naming and numbering	£448.50	£466.00	NB
3.030	New Street name required (11+)	Developments requiring new street naming and numbering	£561.00	£582.00	NB
3.031	Charge for developer amending plans after naming and numbering has commenced		£225.00	£234.00	NB
3.032	Failure to register a correct address via street naming and numbering may result in the need for retrospective application				NB
3.033	Enforcement action may be taken for the use of an incorrect or unregistered address				NB
3.034	Change of existing street name at residents' request		£336.00	£349.00	NB
3.035	Additional charge per property/unit		£39.50	£41.00	NB
4	Bus Station Departures (Royal Well)				
4.001	Bus departures, price per departure (local)		£0.90	£0.90	STD
4.002	Bus departures, price per departure (visitors)		£1.65	£1.65	STD
5	Car Parking Fines - Off Street				
	Penalty Charge Notices - Off Street				
5.001	Higher Band (e.g. parking in disabled bay (without badge)	Paid within 14 days			
			£35.00	£35.00	NB
5.002	Higher Band	Paid after 14 days	£70.00	£70.00	NB
5.003	Lower Band (e.g. overstay, failure to pay the parking charge or display a valid ticket)	Paid within 14 days	£25.00	£25.00	NB
5.004	Lower Band	Paid after 14 days	£50.00	£50.00	NB
6	Car Parking - Off Street (inclusive of VAT)				
6.001	Bath Parade	Up to 1 hr	£2.10	£2.10	STD
6.002		Up to 2 hrs	£3.60	£3.60	STD
6.003		Up to 3 hrs	£5.30	£5.30	STD
6.004		Up to 4 hrs	£6.50	£6.50	STD
6.005		Up to 6 hrs	£11.50	£11.50	STD
6.006		Over 6 hrs	£13.60	£13.60	STD
6.007	St George's Road	Up to 1 hr	£2.10	£2.10	STD
6.008		Up to 2 hrs	£3.60	£3.60	STD
6.009		Up to 3 hrs	£5.30	£5.30	STD
6.010		Up to 4 hrs	£6.80	£6.80	STD
6.011		Up to 6 hrs	£11.50	£11.50	STD
6.012		Over 6 hrs	£13.60	£13.60	STD
6.013	St James Street	Up to 1 hr	£2.10	£2.10	STD
6.014		Up to 2 hrs	£3.60	£3.60	STD
6.015		Up to 3 hrs	£5.30	£5.30	STD
6.016		Up to 4 hrs	£6.80	£6.80	STD
6.017		Up to 6 hrs	£11.50	£11.50	STD
6.018		Over 6 hrs	£13.60	£13.60	STD
6.019	Royal Well	Up to 1 hr	£2.10	£2.10	STD
6.020		Up to 2 hrs	£3.60	£3.60	STD
6.021		Up to 3 hrs	£5.30	£5.30	STD
6.022		Up to 4 hrs	£6.80	£6.80	STD
6.023		Over 4 hrs	£11.50	£11.50	STD
6.024	Chelt Walk	Up to 1 hr	£2.10	£2.10	STD
6.025		Up to 2 hrs	£3.60	£3.60	STD
6.026		Up to 3 hrs	£5.30	£5.30	STD
6.027		Up to 4 hrs	£6.80	£6.80	STD
6.028		Over 4 hrs	£11.50	£11.50	STD
6.029	High Street	Up to 2 hrs	£3.60	£3.60	STD
6.030		Up to 3 hrs	£4.60	£4.60	STD
6.031		Up to 4 hrs	£6.80	£6.80	STD
6.032		Over 4 hrs	£11.50	£11.50	STD
6.033	Sherborne Place	Up to 1 hr	£2.10	£2.10	STD
6.034		Up to 2 hrs	£3.40	£3.40	STD
6.035		Up to 3 hrs	£4.50	£4.50	STD
6.036		Up to 4 hrs	£6.80	£6.80	STD
6.037		Over 4 hrs	£11.50	£11.50	STD
6.038	Bath Terrace	Up to 1 hr	£1.30	£1.30	STD
6.039		Up to 2 hrs	£1.90	£1.90	STD
6.040		Up to 3 hrs	£2.50	£2.50	STD
6.041		Over 3 hrs	£6.40	£6.40	STD
6.042	Commercial Street	Up to 1 hr	£1.30	£1.30	STD
6.043		Up to 2 hrs	£1.90	£1.90	STD
6.044		Up to 3 hrs	£2.50	£2.50	STD
6.045		Over 3 hrs	£6.50	£6.50	STD
6.046	Coronation Square	Up to 1 hr	£0.30	£0.30	STD
6.047	Local businesses only	Up to 2 hrs	£0.50	£0.50	STD
6.048		Up to 4 hrs	£1.10	£1.10	STD
6.049		Over 4 hrs	£2.20	£2.20	STD
6.050	Town Centre East (formerly known as Grosvenor Terrace)	Up to 1 hr	£1.50	£1.50	STD
6.051		Up to 2 hrs	£2.90	£2.90	STD
6.052		Up to 3 hrs	£3.90	£3.90	STD
6.053		Up to 4 hrs	£4.50	£4.50	STD
6.054		Over 6 hrs	£8.00	£8.00	STD
6.055	Phoenix Passage (West End)	Up to 1 hr	£1.50	£1.50	STD
6.056		Up to 2 hrs	£2.80	£2.80	STD
6.057		Up to 3 hrs	£4.00	£4.00	STD
6.058		Up to 4 hrs	£6.30	£6.30	STD
6.059		Up to 6 hrs	£9.50	£9.50	STD
6.060		Over 6 hrs	£13.60	£13.60	STD
6.061	Regent Arcade	after 5.30pm	£3.20	£3.20	STD
6.062		Up to 1 hr	£2.20	£2.20	STD
6.063		Up to 2 hrs	£3.60	£3.60	STD
6.064		Up to 3 hrs	£5.30	£5.30	STD
6.065		Up to 4 hrs	£6.80	£6.80	STD
6.066		Up to 6 hrs	£11.50	£11.50	STD
6.067		Up to 8 hrs	£15.80	£15.80	STD
6.068		Over 8 hrs	£16.80	£16.80	STD
6.069		Lost ticket	£15.80	£15.80	STD
6.070	Rodney Road	Up to 1 hr	£2.20	£2.20	STD
6.071		Up to 2 hrs	£3.60	£3.60	STD
6.072		Up to 3 hrs	£5.30	£5.30	STD

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
6.073		Up to 4 hrs	£6.80	STD
6.074		Up to 6 hrs	£11.50	STD
6.075		Over 6 hrs	£13.60	STD
6.076	Pitville Pump Room	Up to 1 hr	£1.00	STD
6.077		Up to 2 hrs	£1.50	STD
6.078		Up to 3hrs	£2.00	STD
6.079		Over 3 hrs	£6.00	STD
6.080	St Georges Road	Up to 1 hr	£2.10	STD
6.081		Up to 2 hrs	£3.60	STD
6.082		Up to 3 hrs	£5.30	STD
6.083		Up to 4 hrs	£6.80	STD
6.084		Up to 6 hrs	£11.50	STD
6.085		Over 6 hrs	£13.60	STD
7	Car Parking - Off Street permits (inclusive of VAT)			
7.001	TCE permit Cheltenham Borough Homes / Cheltenham BID	£55 per month or £645 per annum	£55 per month or £645 per annum	STD
7.002	St Johns Primary School annual permit (pick-up set-down St James Street car park)	£14.20	£14.20	STD
8	Cemetery			
8.001	FEE for USE of CHAPEL for BURIAL at CHELTENHAM CEMETERY	£258.00	£270.00	EX
8.003	Over running allotted service time - Up to 10 minutes	£116.00	£120.00	EX
8.004	Over running allotted service time - Over 10 minutes	£279.00	£290.00	EX
8.005	Late or non cancellation of a booking less than 5 working days' notice	£116.00	£120.00	EX
	Obitus (New Revised Service Offer)			
8.006	Halo Photo (Single Image)	£0.00	£0.00	STD
8.007	Basic Slideshow	£45.00	£52.00	STD
8.008	Music Slideshow	£70.00	£77.00	STD
8.009	Themed Tribute	£95.00	£95.00	STD
8.010	Extra Single Photo	£12.00	£10.00	STD
8.011	Family Supplied Video/Tribute	£25.00	£34.00	STD
8.016	Live & On Demand (Stream Live & Watch On Demand for 28 Days + Option to Download)	£49.00	£56.00	STD
8.018	DVD/USB/Blu-Ray/Audio CD Keepsake	£55.00	£55.00	STD
8.019	Video Book Keepsake	£95.00	£100.00	STD
8.020	Memory Box Keepsake	£130.00	£130.00	STD
8.021	Second Copies DVD / USB	£28.00	£32.00	STD
8.022	Second Copies Video Book	n/a	£75.00	STD
8.023	Second Copies Memory Box	n/a	£100.00	STD
8.024	Personalisation (Tributes)	n/a	£22.00	STD
8.025	Extra Tribute Photos (25 Photos)	n/a	£22.00	STD
8.026	Late Fee	n/a	£22.00	STD
8.027	Digital Download Add-on	n/a	£10.00	STD
8.028	Digital Download Stand Alone	n/a	£50.00	STD
	<i>*Change in Products and services so new fees and charges have been created (Above)</i>			
	BURIAL FEES (Not liable to VAT)			
8.029	NEW PURCHASE (Lawn Garden) GRAVES Exclusive Right of Burial 75 years	£1,745.00	£1,810.00	NB
8.030	Exclusive Right of Burial 100 years	£2,301.00	£2,390.00	NB
8.031	NEW PURCHASE (Traditional) Graves Exclusive Right of Burial 75 years	£2,181.00	£2,260.00	NB
8.032	Exclusive Right of Burial 100 years	£2,877.00	£2,990.00	NB
8.033	NEW PURCHASE (Heritage) Grave Exclusive Right of Burial 100 years	£1,500.00	£1,560.00	NB
8.035	NEW PURCHASE CREMATION GRAVES Exclusive Right of Burial 75 years	£1,108.00	£1,150.00	NB
8.036	Exclusive Right of Burial 100 years	£1,464.00	£1,520.00	NB
8.037	CHILD'S GRAVE (not available at Charlton Kings Cemetery) Exclusive Right of Burial 75 years	£644.00	£670.00	NB
8.038	Exclusive Right of Burial 100 years	£851.00	£880.00	NB
	INTERMENT FEES			
8.039	FEES to OPEN EXISTING PLOT (Interment Fee) Open for single interment	£973.00	£1,010.00	NB
8.040	Open for double interment	£1,218.00	£1,260.00	NB
8.041	Open for ashes	£253.00	£260.00	NB
8.042	Two sets of cremated remains interred at same time - with or without appointment	£306.00	£320.00	NB
8.043	For a single set of cremated remains placed within the coffin of a full burial	£45.00	£50.00	NB
8.044	Coffin surcharge	£356.00	£370.00	NB
8.045	Immediate witnessed backfill surcharge	£356.00	£370.00	NB
8.046	PRE-PURCHASE of (Heritage) Grave Exclusive Right of Burial 100 years	£2,000.00	£2,080.00	NB
8.047	PRE-PURCHASE of ASHES GRAVES Exclusive Right of Burial 75 years	£1,306.00	£1,360.00	NB
8.048	Exclusive Right of Burial 100 years	£1,660.00	£1,720.00	NB
8.049	Renew or extend Exclusive Right of Burial 25 years (Adult Grave)	£629.00	£650.00	NB
8.050	Renew or extend Exclusive Right of Burial 25 years (Childs grave)	£215.00	£220.00	NB
8.051	Renew or extend Exclusive Right of Burial 25 years Cremated Remains Grave	£369.00	£380.00	NB
	<i>*Removal of 50 years - Min term is now 75 years</i>			
	MONUMENTS, HEADSTONES, VASES and TABLETS (Not liable to VAT)			
	For the Right to Erect or place on a Grave or Vault in respect of which an Exclusive Right of Burial has been granted.			
8.053	New memorial on an adult grave	£353.00	£370.00	EX
8.054	New memorial on a child's grave	£146.00	£150.00	EX
8.055	Ashes grave memorial	£146.00	£150.00	EX
8.056	Additional Inscriptions or replacement of memorial	£146.00	£150.00	EX
9	Contaminated Land Fees (Exclusive of VAT)			
9.001	Contaminated land and pollution searches - standard service - response within 20 working days	£184.00 Standard Service (response within 20 working days)	£195.00 Standard Service (response within 20 working days)	STD
9.002	Contaminated land and pollution searches - expedited service - response within 10 working days	£274.00 Expedited Service (response within 10 working days)	£282.00 Expedited Service (response within 10 working days)	STD
10	Council Tax/NNDR			
10.001	Legal Fees Costs charged for summonses to court for non-payment of Council Tax	£60.00	£60.00	NB
10.002	Costs charged for summonses to court for non-payment of NNDR	£85.00	£85.00	NB
11	Cremations			
11.001	ADULT SERVICE - CLASSIC 35 minutes service	£1,145.00	£1,230.00	EX
11.002	Medical Referee Fee	£25.00	£25.00	EX
11.003	ADULT CREMATION - Direct Cremation	£400.00	£430.00	EX

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
11.004	ADULT CREMATION SUNRISE 15 minutes service	£693.00	£740.00	EX
11.005	ADULT CREMATION ~ Direct Plus (Direct cremation + overnight storage of coffin)	£440.00	£470.00	EX
11.006	Cremate Body Parts	£55.00	£60.00	EX
11.007	USE of ORGAN (no longer included in cremation fee)	£36.00	£40.00	EX
	BOOK of REMEMBRANCE			
11.008	2 Line Entry	£82.00	£90.00	STD
11.009	3 Line Entry	£109.00	£110.00	STD
11.010	4 Line Entry	£135.00	£140.00	STD
11.011	5 Line Entry	£158.00	£160.00	STD
11.012	6 Line Entry	£185.00	£190.00	STD
11.013	7 Line Entry	£210.00	£220.00	STD
11.014	8 Line Entry	£237.00	£250.00	STD
11.015	Crest, Badge or Floral Emblem - with 5 Line Entry	£276.00	£290.00	STD
11.016	Crest, Badge or Floral Emblem with 8 Line Entry	£353.00	£370.00	STD
11.017	Full Heraldic Device with 8 Line Entry	£393.00	£410.00	STD
	REMEMBRANCE CARDS with COPY of INSCRIPTION (inclusive of VAT) (Only in conjunction with an Entry in the Book of Remembrance)			
11.018	2 Line Entry	£65.00	£70.00	STD
11.019	3 Line Entry	£90.00	£90.00	STD
11.020	4 Line Entry	£116.00	£120.00	STD
11.021	5 Line Entry	£142.00	£150.00	STD
11.022	6 Line Entry	£167.00	£170.00	STD
11.023	7 Line Entry	£194.00	£200.00	STD
11.024	8 Line Entry	£218.00	£230.00	STD
11.025	Crest, Badge or Floral Emblem with 5 Line Entry	£209.00	£220.00	STD
11.026	Crest, Badge or Floral Emblem with 8 Line Entry	£286.00	£300.00	STD
11.027	Full Heraldic Device with 8 Line Entry	£326.00	£340.00	STD
	MINIATURE BOOK of REMEMBRANCE with COPY of INSCRIPTION (inclusive of VAT) (Only in conjunction with an Entry in the Book of Remembrance) Note: Each Additional inscription in the miniature book will be as remembrance card prices			
11.028	2 Line Entry	£82.00	£90.00	STD
11.029	3 Line Entry	£109.00	£110.00	STD
11.030	4 Line Entry	£134.00	£140.00	STD
11.031	5 Line Entry	£158.00	£160.00	STD
11.032	6 Line Entry	£185.00	£190.00	STD
11.033	7 Line Entry	£210.00	£220.00	STD
11.034	8 Line Entry	£237.00	£250.00	STD
11.035	Crest, Badge or Floral Emblem - with 5 Line Entry	£276.00	£290.00	STD
11.036	Crest, Badge or Floral Emblem with 8 Line Entry	£353.00	£370.00	STD
11.037	Full Heraldic Device with 8 Line Entry	£393.00	£410.00	STD
	BRONZE MEMORIAL KERB, SEAT and TREE PLAQUES			
11.038	Kerb Plaque (153mm x 102mm) (6" x 4") for 10 years	£363.00	£380.00	EX
11.039	Memorial Tree Plaque (230mm x 153mm) (9" x 6")	£796.00	£800.00	EX
11.040	Memorial Seat Plaque additional or replacement	£340.00	£350.00	EX
11.041	Reservation of Kerb Plaque Space in the Gardens of Remembrance - not refundable. (not liable to VAT)	£108.00	£110.00	EX
11.042	Renovate plaques for kerb, tree, bench or Recordia Wall	£101.00	£110.00	STD
	RECORDIA WALL MEMORIAL PLAQUE in the GARDENS of REMEMBRANCE at CHARLTON KINGS CEMETERY			
11.043	Wall Plaque (153mm x 102mm) (6" x 4")	£613.00	£640.00	EX
11.044	Reservation of Plaque Space (not liable to VAT)	£108.00	£110.00	EX
	BABY REMEMBRANCE GARDEN MEMORIAL PLAQUES			
11.045	6" x 3" 10 years	£261.00	£270.00	EX
11.046	7.25" x 3" 10 years	£318.00	£330.00	EX
11.047	8.5" x 3" 10 years	£373.00	£390.00	EX
11.048	8.5" x 3" plus design 10 years	£426.00	£440.00	EX
11.049	9.75" x 3" 10 years	£429.00	£450.00	EX
11.050	9.75" x 3" plus design 10 years	£481.00	£500.00	EX
11.051	11" x 3" 10 years	£481.00	£500.00	EX
11.052	11" x 3" plus design 10 years	£536.00	£560.00	EX
11.053	BABY REMEMBRANCE GARDEN MEMORIAL PLAQUES RENEWAL additional 10 years lease	£170.00	£180.00	EX
	VASE BLOCK			
11.054	Vase Block (Single Inscription) 10 years	£643.00	£670.00	EX
11.055	Reservation of Vase Block with 10 years lease	£643.00	£670.00	EX
11.056	Additional 10 years lease	£256.00	£270.00	EX
11.057	Repaint lettering	£83.00	£90.00	STD
11.058	Additional Fee (1st or 2nd inscription, casket & appointment)	£430.00	£450.00	STD
	TREE BLOCK			
11.059	Tree Block 20 years lease	£1,413.00	£1,470.00	EX
11.060	Additional 20 year lease	£576.00	£600.00	EX
	Additional Fee (1st or 2nd inscription, casket & appointment)	£507.00	£530.00	EX
	BELOW GROUND SANCTUM VAULT			
11.061	Below ground vault - large enough to accept two sets of cremated remains (20 years lease)	£2,091.00	£2,170.00	EX
11.062	Reservation with 20 years lease	£2,091.00	£2,170.00	EX
11.063	Additional 10 year lease	£385.00	£400.00	EX
11.064	Photograph/Design additional charge	£131.00	£140.00	EX
11.065	Additional Fee (1st or 2nd inscription, casket & appointment)	£507.00	£530.00	EX
	ABOVE GROUND NICHE			
11.066	Above ground niche - two sets of ashes 20 year lease inc first casket, first inscription and flower holder	£1,847.00	£1,920.00	EX
11.067	Reservation with 20 years lease	£1,847.00	£1,920.00	EX
11.068	Additional 10 year lease	£385.00	£400.00	EX
11.069	Photograph/Design additional charge	£131.00	£140.00	EX
11.070	Additional Fee (1st or 2nd inscription, casket & appointment)	£564.00	£590.00	EX
	ADDITIONAL FEE FOR NICHE/VAULT/BLOCKS Inscription ~ either second OR first if purchased in reserve on Vase Block/Boulder Block/Niche/Vault			
	LEAF BLOCK			
11.071	Immediate use to include 20 years lease	£1,255.00	£1,300.00	EX
11.072	Reservation to include 20 years lease	£1,255.00	£1,300.00	EX
11.073	Renewal of lease for additional 10 years	£461.00	£480.00	EX
	LEAF BLOCK - ABOVE GROUND NICHE			
11.074	Immediate use large niche for two sets of ashes 20 years lease	£1,724.00	£1,790.00	EX
11.075	Reservation large niche for two sets of ashes 20 years lease	£1,724.00	£1,790.00	EX
11.076	Renewal of lease for additional 10 years large leaf block niche	£461.00	£480.00	EX
11.077	Dandelion ashes urn	£90.00	£90.00	EX
11.078	Additional Fee (1st or 2nd inscription, casket & appointment)	£579.00	£600.00	EX
	POND MARKERS ~ no longer available to purchase - only add to existing purchased memorial			
11.079	Renewal of lease for additional 20 years - Pond Marker above ground niche	£462.00	£480.00	EX
11.080	Large memorial tablet including inscription	£612.00	£640.00	EX
	Additional Fee (1st or 2nd inscription, casket & appointment)	£579.00	£600.00	EX
	MEMORIAL BENCH			
11.081	Provision of 4ft bench	£1,032.00	£800.00	EX
11.082	Provision of a council sanctioned hardwood 5 foot bench inc plaque, hard standing, fixing for lease period of 20 years	£1,413.00	£900.00	EX
11.083	Provision of a council sanctioned hardwood 6 foot bench inc plaque, hard standing, fixing for lease period of 20 years	£1,558.00	£1,000.00	EX

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code	
FEES FOR SCATTERING/INTERRING CREMATION ASHES SCATTER in GARDENS of REMEMBRANCE or ON A GRAVE					
11.084	Cremated at Cheltenham - no appointment	£45.00	£50.00	STD	
11.085	Cremated at Cheltenham - by appointment	£90.00	£90.00	STD	
11.086	Cremated Elsewhere - with or without appointment	£115.00	£120.00	STD	
11.087	Double Scattering if both sets cremated elsewhere - with or without appointment	£160.00	£170.00	STD	
MISCELLANEOUS CHARGES					
11.088	Search Fee	£21.00	£20.00	STD	
11.089	Casket single	£77.00	£80.00	STD	
11.090	Casket double	£109.00	£110.00	STD	
11.091	Transfer of Grave Ownership	£61.00	£70.00	STD	
11.092	Scattering tube	£18.96	£20.00	STD	
11.093	Plastic vase	£3.00	£3.00	STD	
11.094	Weighted metal flower holder	£12.27	£13.00	STD	
11.095	Memorial Wipes	£1.00	£1.00	STD	
11.096	Use of chapel for memorial service where burial or cremation taking place elsewhere	£449.35	£470.00	STD	
11.097	Exhumation of ashes including oversized casket	£403.63	£420.00	STD	
APPLEBY HEARTS					
11.098	Purchase lease for Appleby Heart inc memorial	£2,230.00	£2,320.00	STD	
11.099	Additional Fee (1st or 2nd inscription, casket & appointment)	£670.00	£700.00	STD	
TOADSTOOLS					
11.100	Purchase 10 year lease inc inscription	£306.63	£320.00	STD	
11.101	Renewal of 10 year lease	£168.00	£170.00	STD	
11.102	General Admin fee	£61.00	£70.00	STD	
BARBICAN KERB BLOCK					
11.103	Purchase 20 year lease incl inscription		£600.00	STD	
11.104	Renewal of 20 year lease		£250.00	STD	
HIGHDOWN URN					
11.105	Purchase 20 year lease		£300.00	STD	
TRIBUTES					
11.106	Heart memory keepsake including metal stand		£80.00	STD	
11.107	Agate memory stone		£70.00	STD	
11.108	Eternity candle		£60.00	STD	
11.109	Tribute box - Small		£50.00	STD	
11.110	Tribute box - Medium		£60.00	STD	
11.111	Tribute box - Large		£60.00	STD	
11.112	Photo frame Oak finish - Micro		£70.00	STD	
11.113	Photo frame Oak finish - Mini		£80.00	STD	
11.114	Photo frame Oak finish - Midi		£90.00	STD	
11.115	Photo frame Oak finish - Maxi		£100.00	STD	
11.116	Memory Bear - with a choice of white, pink or blue ribbon		£70.00	STD	
11.117	Engraving - per side		£10.00	STD	
12 Electoral Registration					
SALE OF PUBLICATIONS					
12.001	Register of Electors - hardcopy	Varies	Varies	NB	
12.002	Data for Register of Electors - hardcopy Plus cost of actual postage if applicable (can be emailed) Cost set down in legislation. Labels i.e. names & house addresses for parties Rare occurrence & cost set down in legislation.	Varies	Varies	NB	
12.003	Street Index	£20.00	£20.00	NB	
12.004	Data for Street Index Plus cost of actual postage if applicable (can be emailed)	£23.00	£23.00	NB	
12.005	Marked copies of Polling Station Registers - (cost set down in legislation)	Varies	Varies	NB	
13 Food Safety Fees (exclusive of VAT)					
13.001	Primary Authority Partnerships - set up costs	£90.00 x hrs spent	£93 x hrs spent	STD	
13.002	Copies of any reports, preparation of statements etc (non commercial)	£90.00 x hrs spent	£90.00 x hrs spent	STD	
13.003	Advice and consultancy - primary authority related	£90.00 x hrs spent	£90.00 x hrs spent	STD	
13.004	Food Hygiene Rating Scheme requested revisits	£225.00	£270.00	NB	
13.005	Gain and Retain a Rating of 5	£90.00 x hrs spent	£90.00 x hrs spent	STD	
13.006	Food safety/hygiene advice and consultancy (excluding Primary Authority Partnerships)	£90.00 x hrs spent	£90.00 x hrs spent	STD	
13.007	Health Certificates and attestations	£80.00 x hrs spent or part thereof	£90.00 x hrs spent	STD	
14 Health & Safety Fees (exclusive of VAT)					
14.001	Tattoo Hygiene Rating Scheme				
14.002	Inspection and rating of premises	£270.00	£288.00	STD	
14.003	Annual inspection of premises Re-rating of premises upon request from business	£270.00 £225.00	£288.00 £288.00	STD	
14.004	Formulation of any reports, preparation of statements etc	£90.00 x hrs spent	£90.00 x hrs spent	STD	
14.005	Health and Safety advice and consultancy	£90.00 x hrs spent	£90.00 x hrs spent	STD	
Beauty Registration Pre-Application Fees (exclusive of VAT)					
14.006	Soft/advisory visit	£90.00 x hrs spent	£90.00 x hrs spent	STD	
14.007	Typed report following soft/advisory visit	£90.00 x hrs spent	£90.00 x hrs spent	STD	
14.008	Telephone advice	£90.00 x hrs spent	£90.00 x hrs spent	STD	
16 Licence Fees (no VAT)					
Beauty Registration Fees: Acupuncture, tattooing, electrolysis and skin piercing					
16.001	Personal licence	£134.00	£138.00	NB	
16.002	Premises licence	£134.00	£138.00	NB	
16.003	Replacement or reissued certificate	£20.50	£36.00	NB	
16.004	Variation of registration including certificate	£63.00	£65.00	NB	
Animal boarding establishments Kennel/cattery/homeboarding/Day care					
16.005	License application and issue	£600.00	£623.00	NB	
Dangerous wild animals (excluding veterinary fees)					
16.006	New Application	£669.00	£695.00	NB	
16.007	Renewal	£665.00	£690.00	NB	
Dog Breeding (excluding veterinary fees)					
16.008	New Application				
16.009	1st Stage	£590.00	£612.00	NB	
16.010	2nd Stage	£75.00	£78.00	NB	
16.011	Total	£665.00	£690.00	NB	
16.012	Replacement or reissued certificate (animal licensing) Variation of licence including certificate	£20.50 £90.00 x hrs spent	£21.00 £90.00 x hrs spent	NB	
GAMBLING ACT 2005 - Bingo Club					
16.013	New application	min	£3,295.79	£3,421.00	NB
16.014	Annual fee	min	£944.22	£980.00	NB
16.015	Application to vary	min	£1,650.71	£1,713.00	NB
16.016	Application to transfer	min	£1,130.37	£1,173.00	NB
16.017	Application for reinstatement	min	£1,130.37	£1,173.00	NB
16.018	Application for provisional statement	min	£3,295.79	£3,421.00	NB
16.019	Licence application (provisional statement holders)	min	£1,130.37	£1,173.00	NB
16.020	Copy licence	min	£25.00	£25.00	NB
16.021	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Betting Premises Exc. Track					
16.022	New application	min	£2,928.17	£2,936.00	NB
16.023	Annual fee	min	£565.19	£587.00	NB
16.024	Application to vary	min	£1,411.84	£1,465.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description		25/26 Charges £	26/27 Charges £	VAT Code
16.025	Application to transfer	min	£1,130.37	£1,173.00	NB
16.026	Application for reinstatement	min	£1,130.37	£1,173.00	NB
16.027	Application for provisional statement	min	£2,928.17	£2,936.00	NB
16.028	Licence application (provisional statement holders)	min	£1,130.37	£1,173.00	NB
16.029	Copy licence	min	£25.00	£25.00	NB
16.030	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Track					
16.031	New application	min	£2,353.82	£2,443.00	NB
16.032	Annual fee	min	£944.22	£980.00	NB
16.033	Application to vary	min	£1,176.35	£1,221.00	NB
16.034	Application to transfer	min	£898.24	£932.00	NB
16.035	Application for reinstatement	min	£898.24	£932.00	NB
16.036	Application for provisional statement	min	£2,353.82	£2,443.00	NB
16.037	Licence application (provisional statement holders)	min	£898.24	£932.00	NB
16.038	Copy licence	min	£25.00	£25.00	NB
16.039	Notification of change	min	£40.00	£40.00	NB
16.040	Temporary Use Notice	min	£500.00	£500.00	NB
16.041	Temporary Use Notice - copy	min	£25.00	£25.00	NB
GAMBLING ACT 2005 - Family Entertainment Centre					
16.042	New application	min	£1,885.07	£1,957.00	NB
16.043	Annual fee	min	£708.72	£735.00	NB
16.044	Application to vary	min	£944.22	£980.00	NB
16.045	Application to transfer	min	£898.24	£932.00	NB
16.046	Application for reinstatement	min	£895.47	£930.00	NB
16.047	Application for provisional statement	min	£1,885.07	£1,957.00	NB
16.048	Licence application (provisional statement holders)	min	£898.24	£932.00	NB
16.049	Copy licence	min	£25.00	£25.00	NB
16.050	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Adult Gaming Centre					
16.051	New application	min	£1,885.07	£1,957.00	NB
16.052	Annual fee	min	£944.22	£980.00	NB
16.053	Application to vary	min	£944.22	£980.00	NB
16.054	Application to transfer	min	£1,130.37	£1,173.00	NB
16.055	Application for reinstatement	min	£1,130.37	£1,173.00	NB
16.056	Application for provisional statement	min	£1,885.07	£1,957.00	NB
16.057	Licence application (provisional statement holders)	min	£1,130.37	£1,173.00	NB
16.058	Copy licence	min	£25.00	£25.00	NB
16.059	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Large Casino					
16.060	New application	min	£9,417.52	£9,775.00	NB
16.061	Annual fee	min	£9,417.52	£9,775.00	NB
16.062	Application to vary	min	£4,709.88	£4,889.00	NB
16.063	Application to transfer	min	£2,025.25	£2,102.00	NB
16.064	Application for reinstatement	min	£2,025.25	£2,102.00	NB
16.065	Application for provisional statement	min	£9,417.52	£9,775.00	NB
16.066	Licence application (provisional statement holders)	min	£4,709.88	£4,889.00	NB
16.067	Copy licence	min	£25.00	£25.00	NB
16.068	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Small Casino					
16.069	New application	min	£3,532.41	£3,667.00	NB
16.070	Annual fee	min	£5,887.35	£6,111.00	NB
16.071	Application to vary	min	£4,121.15	£4,278.00	NB
16.072	Application to transfer	min	£1,177.47	£1,222.00	NB
16.073	Application for reinstatement	min	£1,177.47	£1,222.00	NB
16.074	Application for provisional statement	min	£5,887.35	£6,111.00	NB
16.075	Licence application (provisional statement holders)	min	£4,121.15	£4,278.00	NB
16.076	Copy licence	min	£25.00	£25.00	NB
16.077	Notification of change	min	£40.00	£40.00	NB
GAMBLING ACT 2005 - Permits (fee fixed by statute)					
16.078	FEC gaming machine Application fee		£300.00	£300.00	NB
16.079	Renewal fee		£300.00	£300.00	NB
16.080	Transitional application fee		£100.00	£100.00	NB
16.081	Prize Gaming Application fee		£300.00	£300.00	NB
16.082	Renewal fee		£100.00	£100.00	NB
16.083	Transitional application fee		£100.00	£100.00	NB
16.084	FEC permits change of name		£25.00	£25.00	NB
16.085	copy of permit		£15.00	£15.00	NB
16.086	Prize gaming permits change of name		£25.00	£25.00	NB
16.087	copy of permit		£15.00	£15.00	NB
16.088	Notification of intention to make (up to 2) gaming machines available		£50.00	£50.00	NB
Licensed premises gaming machine permits (more than 2 gaming machines)					
16.089	Application existing operator		£100.00	£100.00	NB
16.090	Application new operator		£150.00	£150.00	NB
16.091	Variation of permit		£100.00	£100.00	NB
16.092	Transfer of permit		£25.00	£25.00	NB
16.093	Change of name on permit		£25.00	£25.00	NB
16.094	Copy of permit		£15.00	£15.00	NB
16.095	Annual fee		£50 payable with 30 days of issue then annually on anniversary of issue	£50 payable with 30 days of issue then annually on anniversary of issue	NB
GAMBLING ACT 2005 - Club gaming and club machine permits (fee fixed by statute)					
16.096	Application existing operator		£100.00	£100.00	NB
16.097	Application holder of club premises cert		£100.00	£100.00	NB
16.098	Application new applicant		£200.00	£200.00	NB
16.099	Renewal (every 10 years)		£200 (£100 for club premises certificate holder)	£200 (£100 for club premises certificate holder)	NB
16.100	Variation of permit		£100.00	£100.00	NB
16.101	Copy of permit		£15.00	£15.00	NB
16.102	Annual fee		£50 payable with 30 days of issue then annually on anniversary of issue	£50 payable with 30 days of issue then annually on anniversary of issue	NB
Hackney carriage and private hire					
16.103	Vehicle licences initial - Electronic		£255.83	£265.00	NB
16.104	Vehicle licences renewal - Electronic		£255.83	£265.00	NB
16.105	Vehicle transfer or change		£115.50	£120.00	NB
Driver licences					
16.106	Private hire - 3 year Initial Application - Electronic		£282.32	£293.00	NB
16.107	Hackney carriage - 3 year Initial application - Electronic		£282.32	£293.00	NB
16.108	Private hire - Three yearly Renewal - Electronic		£282.32	£293.00	NB
Private hire operators licences (5 year licence)					
16.109	Licence (Micro)	Up to 3 cars	£1,590.70	£1,651.00	NB
16.110	Licence (Small)	4 - 10 cars	£1,915.36	£1,988.00	NB
16.111	Licence (Medium)	11 - 30 cars	£5,129.96	£5,325.00	NB
16.112	Licence (Large)	31 + cars	£7,156.96	£7,429.00	NB
Miscellaneous					
16.113	Plate brackets		£15.25	£16.00	NB
16.114	Replacement drivers badge		£15.25	£16.00	NB
16.115	Replacement window badge		£15.25	£16.00	NB
16.116	Window pouch		£6.35	£7.00	NB
16.117	Replacement licence		£19.06	£20.00	NB
16.118	Replacement licence (change of circumstances) - per licence		£19.06	£20.00	NB
16.119	Loan of temporary top light		45.00 per week	45.00 per week	NB
16.120	English Proficiency Test		£49.50	£49.50	NB
16.121	Hackney carriage and Private Hire local knowledge test		£44.46	£46.00	NB
16.122	Taxi/PH Safeguarding Training		£44.86	£47.00	NB
16.123	Safeguarding + local knowledge test		£88.59	£93.00	NB
16.124	Independent safeguarding Authority CRB check (from July 2010)		£95.92	£99.00	NB
16.125	Enhanced DBS check (fee not refundable)		£77.50	£77.50	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
16.126	Plate exemption Application	£63.53	£64.00	NB
16.127	Plate Clips (for 4 clips)	£3.18	£3.30	NB
16.128	Application to Approve External Advertising	£63.53	£66.00	NB
16.129	Advance Booking Only Sticker (each)	£1.91	£2.00	NB
16.130	Change from PHD to HCD - Administration Fee	£50.82	£53.00	NB
16.131	APLH - Attendance – full day's training	£95.00	£99.00	NB
16.132	APLH - Resitting written assessment	£60.00	£60.00	NB
16.133	ALPH - online learning only	£60.00	£62.00	NB
16.134	Bus lane sticker		£5.00	NB
	Replacement vehicle plates			
16.135	- hackney carriage	£25.41	£26.00	NB
16.136	- private hire	£25.41	£26.00	NB
	GAMBLING ACT 2005 - Lotteries (fee fixed by statute)			
16.137	Initial registration	£40.00	£40.00	NB
16.138	Renewal	£20.00	£20.00	NB
	Distributing free printed and promotional material			
16.139	5 points	£69.54	£72.00	NB
16.140	6 -10 points	£232.65	£241.00	NB
16.141	11-15 points	£331.27	£343.00	NB
16.142	16+ points	£464.03	£482.00	NB
	Advertising structures			
16.143	Administration fee not refundable for unsuccessful applicants	£146.37	£152.00	NB
	Information structures			
16.144	Administration fee (not refundable for unsuccessful applicants)– charity/not for profit	£69.54	£72.00	NB
16.145	Administration fee (not refundable for unsuccessful applicants)– commercial	£189.66	£197.00	NB
16.146	Charity/not for profit- £/sqm obstructed (in addition to administration fee)	£12.64	£13.00	NB
16.147	Commercial - £/sqm obstructed (in addition to administration fee)	£37.93	£39.00	NB
16.148	Advertising structures (new and renewal)	£132.76	£138.00	NB
	Removal and storage of A boards			
16.149	Removal cost		£150.00	NB
16.150	Storage costs £1 per day		£1 per day	NB
	Zoos			
16.151	New	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.152	Renewal	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.153	New s14(2) dispensation	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.154	Renewal s14(2) dispensation	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.155	Transfer Replacement of Licence (Zoo)	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.156	Variation of licence including certificate (Zoo)	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.157	Primate licence		£329.00	NB
16.158		1st Stage	£136.00	NB
16.159		2nd Stage	£136.00	NB
		Total	£465.00	NB
	Animal Activities Licensing Pre-application Advice			
16.160	Advisory visit	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.161	Typed report (following advisory visit)	£90.00 x hrs spent	£90.00 x hrs spent	NB
16.162	Check & send service (validation checks & submitting your pre-app to consultees for comment etc)	£181.00	£188.00	NB
	The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018			
	Total fee include application and issue fee - does not include any required veterinary fees, supplementary fees etc under Regulation 13			
16.163	Selling animals as pets	1st stage	£624.00	NB
16.164		2nd stage	£75.00	NB
16.165		Total application fee	£699.00	NB
16.166	Renewal with NO change to documented system	1st stage	£624.00	NB
16.167		2nd stage	£75.00	NB
16.168		Total	£699.00	NB
16.169	Hiring out Horses	1st stage	£603.00	NB
16.170		2nd stage	£75.00	NB
16.171		Total application fee	£679.00	NB
16.172	Renewal with NO change to documented system	1st stage	£603.00	NB
16.173		2nd stage	£75.00	NB
16.174		Total	£679.00	NB
16.175	Exhibition of animals based in Local Authority Area	1st stage	£485.00	NB
16.176		2nd stage	£115.00	NB
16.177		Total application fee	£602.00	NB
16.178	Renewal with NO change to documented system	1st stage	£485.00	NB
16.179		2nd stage	£115.00	NB
16.180		Total	£602.00	NB
	The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018 - Other Fees			
16.181	Star Re-Rating	£126.00	£131.00	NB
16.182	Star Re-Rating - Arrangers head office	£97.00	£101.00	NB
16.183	Star Re-Rating - Arranger Host	£121.00	£126.00	NB
16.184	Variation Fee (no visit required)	90 x hrs spent	90 x hrs spent	NB
16.185	Variation Fee (excluding Animal Boarding and Animal Exhibiting) - visit required	90 x hrs spent	90 x hrs spent	NB
16.186	Variation Fee for Animal Boarding and Animal Exhibiting (visit required)	90 x hrs spent	90 x hrs spent	NB
16.187	Hard copy of licence	£22.50	£23.00	NB
	Premises licenses			
16.188	New application & variation	Band A	£100.00	NB
16.189		Band B	£190.00	NB
16.190		Band C	£315.00	NB
16.191		Band D	£450.00	NB
16.192		Band E	£635.00	NB
	The Government has used the non-domestic rateable value (NDRV) as the means of allocating premises to fee bands. NDRV is considered the fairest method of allocating fee bands because it:			
16.193	Application for minor variation of licence (fixed by statute)	£89.00	£89.00	NB
16.194	Multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises.	Band D x2	£900.00	NB
16.195		Band E x3	£1,905.00	NB
16.196	Annual charge *	Band A	£70.00	NB
16.197		Band B	£180.00	NB
16.198		Band C	£295.00	NB
16.199		Band D	£320.00	NB
16.200		Band E	£350.00	NB
16.201	Annual charge multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises.	Band D x2	£640.00	NB
16.202		Band E x3	£1,050.00	NB
	Club premises certificates			
16.203	New application and variation	Band A	£100.00	NB
16.204		Band B	£190.00	NB
16.205		Band C	£315.00	NB
16.206		Band D	£450.00	NB
16.207		Band E	£635.00	NB
16.208	Annual Charge	Band A	£70.00	NB
16.209		Band B	£180.00	NB
16.210		Band C	£295.00	NB
16.211		Band D	£320.00	NB
16.212		Band E	£350.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description		25/26 Charges £	26/27 Charges £	VAT Code
	*There are additional fees for premises licence applications, and the annual fee for exceptionally large scale events (5,000+), unless certain conditions apply. Please read Regulation 4(4) and 4(5) of The Licensing Act 2003 (Fees) Regulations 2005				
	Additional Premises Licence fee				
16.213	Number in attendance at any one time	5,000 to 9,999	£1,000.00	£1,000.00	NB
16.214		10,000 to 14,999	£2,000.00	£2,000.00	NB
16.215		15,000 to 19,999	£4,000.00	£4,000.00	NB
16.216		20,000 to 29,999	£8,000.00	£8,000.00	NB
16.217		30,000 to 39,999	£16,000.00	£16,000.00	NB
16.218		40,000 to 49,999	£24,000.00	£24,000.00	NB
16.219		50,000 to 59,999	£32,000.00	£32,000.00	NB
16.220		60,000 to 69,999	£40,000.00	£40,000.00	NB
16.221		70,000 to 79,999	£48,000.00	£48,000.00	NB
16.222		80,000 to 89,999	£56,000.00	£56,000.00	NB
16.223		90,000 and over	£64,000.00	£64,000.00	NB
	Additional annual fee payable, if applicable				
16.224	Number in attendance at any one time	5,000 to 9,999	£500.00	£500.00	NB
16.225		10,000 to 14,999	£1,000.00	£1,000.00	NB
16.226		15,000 to 19,999	£2,000.00	£2,000.00	NB
16.227		20,000 to 29,999	£4,000.00	£4,000.00	NB
16.228		30,000 to 39,999	£8,000.00	£8,000.00	NB
16.229		40,000 to 49,999	£12,000.00	£12,000.00	NB
16.230		50,000 to 59,999	£16,000.00	£16,000.00	NB
16.231		60,000 to 69,999	£20,000.00	£20,000.00	NB
16.232		70,000 to 79,999	£24,000.00	£24,000.00	NB
16.233		80,000 to 89,999	£28,000.00	£28,000.00	NB
16.234		90,000 and over	£32,000.00	£32,000.00	NB
	Licensing Pre-application Advice (excludes VAT)				
16.235	New premises licence	C&S (Check & send)	£50.82	£53.00	STD
16.236		PAC (Pre-application consultation)	£88.94	£92.00	STD
16.237		Full (Full service) - Small	£88.94	£92.00	STD
16.238		Large/medium	£165.17	£171.00	STD
16.239	Full variation of a premises licence	C&S (Check & send)	£50.82	£53.00	STD
16.240		PAC (Pre-application consultation)	£88.94	£92.00	STD
16.241		Full (Full service) - Small	£88.94	£92.00	STD
16.242		Large/medium	£165.17	£171.00	STD
16.243	Minor variation of a premises licence	PAC (Pre-application consultation)	£50.82	£53.00	STD
16.244		Full (Full service) - Small	£88.94	£92.00	STD
16.245		Large/medium	£165.17	£171.00	STD
16.246	Street trading consent	PAC (Pre-application consultation)	£50.82	£53.00	STD
16.247		Full (Full service) - charity/not for profit	£88.94	£92.00	STD
16.248		Full (Full service) - commercial rate	£165.17	£171.00	STD
16.249	Permission to place objects on the highway	PAC (Pre-application consultation)	£50.82	£53.00	STD
16.250		Full (Full service) - charity/not for profit	£88.94	£92.00	STD
16.251		Full (Full service) - commercial rate	£165.17	£171.00	STD
16.252	Application for a club premises certificate	C&S (Check & send)	£50.82	£53.00	STD
16.253		PAC (Pre-application consultation)	£88.94	£92.00	STD
16.254		Full (Full service)	£88.94	£92.00	STD
16.255	Application for the grant or renewal of a personal licence		£37.00	£37.00	NB
16.256	Temporary event notice		£21.00	£21.00	NB
16.257	Theft, loss, etc. of premises licence or summary		£11.00	£10.50	NB
16.258	Application for a provisional statement where premises being built etc.		£315.00	£315.00	NB
16.259	Notification of change of name or address		£11.00	£11.00	NB
16.260	Application to vary licence to specify individual as premises supervisor		£23.00	£23.00	NB
16.261	Application for transfer of premises licence		£23.00	£23.00	NB
16.262	Interim authority notice following death etc. of licence holder		£23.00	£23.00	NB
16.263	Theft, loss etc. of certificate or summary		£10.00	£10.00	NB
16.264	Notification of change of name or alteration of rules of club		£10.50	£10.50	NB
16.265	Change of relevant registered address of club		£10.50	£10.50	NB
16.266	Theft, loss etc. of temporary event notice		£10.50	£10.50	NB
16.267	Theft, loss etc. of personal licence		£10.50	£10.50	NB
16.268	Duty to notify change of name or address		£10.50	£10.50	NB
16.269	Right of freeholder recto to be notified of licensing matters		£21.00	£21.00	NB
16.270	Temporary Use Notice (Gambling Act) - Fee (*see note below)		£500.00	£500.00	NB
16.271	Copy of Notice		£25.00	£25.00	NB
	Sex establishments				
16.272	Deposit (not refundable) *NEW		£1,398.58	£1,348.00	NB
16.273	Initial Application (remainder)		£1,398.58	£1,348.00	NB
16.274	Subsequent Fee		£665.52	£691.00	NB
16.275	Transfer or variation		£665.52	£691.00	NB
	Sexual Entertainment Licence				
16.276	Deposit (not refundable) *NEW		£2,100.00	£2,180.00	NB
16.277	Initial Application (remainder)		£2,591.40	£2,690.00	NB
16.278	Subsequent Fee		£2,591.40	£2,690.00	NB
16.279	Transfer or variation		£942.90	£979.00	NB
	Street Trading Consents - Annual				
	Ice Cream vehicles				
16.280	Annual Consent		£1,454.04	£1,500.00	NB
16.281	- seasonal	Apr - Sep	£966.67		
	Other mobile units				
16.282	Annual Consent			£2,500.00	NB
	Hot Food Units - Core commercial area and Pittville Park, Montpellier Gardens, Imperial Square Gardens, Sandford Park, Evesham Road, Bath Road and Brewery Quarter				
16.283	Annual Consent	Full Year	£5,857.52	£6,080.00	NB
16.284		Half Year	£2,949.45		NB
16.285		Three Months	£1,495.41		NB
	Hot Food Units - outside Town Centre				
16.286	Annual Consent	Full Year	£3,846.01	£3,995.00	NB
16.287		Half Year	£1,944.84		
16.288		Three Months	£993.11		
	Other Stalls/Units - Core commercial area and Pittville Park, Montpellier Gardens, Imperial Square Gardens, Sandford Park, Evesham Road, Bath Road and Brewery Quarter				
16.289	Annual Consent	Full Year	£4,811.53	£4,995.00	NB
16.290		Half Year	2427.61		
16.291		Three Months	£1,234.49		
16.292		Monthly	£411.50		
16.293		Day rate	£28.74	£29.00	NB
	Other Stalls/Units - outside Town Centre				
16.294	Annual Consent	Full Year	£3,858.65	£4,005.00	NB
16.295		Half Year	£1,929.33		
16.296		Three Months	£995.41		
16.297		Monthly	£332.19		
16.298		Day rate	£17.24	£18.00	NB
	At the Councils' discretion, where applications are received from charities, a 50% reductions in both the administration and consent fee can be arranged				
	Additional Fees				
16.299	Administration fee (not refundable for unsuccessful applicants)		£120.69	£125.00	NB
16.300	Replacement licence			£25.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
16.301	Amendment to trading days/times (requires consultation)		£125.00	NB
	Scrap Metal Dealers Act 2013 (new fees from September 2013)			
	Site Licence			
16.286	Grant, renewal and variation to change of site manager	£477.02	£495.00	NB
16.287	Variation other than a change of site manager	£102.30	£106.00	NB
16.288	Copy of a licence	£13.79	£14.00	NB
16.289	Scrap metal dealers (Late renewal applications only)	£40.23	£42.00	NB
	Collector's Licence			
16.290	Grant and renewal of a collector's scrap metal dealer licence	£434.49	£451.00	NB
16.291	Variation	£102.30	£106.00	NB
16.292	Copy of a licence	£13.79	£14.00	NB
	Pavement Licence			
16.293	Pavement licence - new	£500.00	£500.00	NB
16.294	Pavement licence - renewal	£350.00	£350.00	NB
	Lifelines			
	<i>*Majority will be exempt due to long term health condition - a few will not be therefore charged at 20%</i>			
16.295	Daily Rental of Lifeline alarm unit	£0.61	£0.64	EX/STD*
16.298	Annual rental of Lifeline Alarm Unit (Digital)	£222.65	£233.60	EX/STD*
16.299	New account set up Charge (Digital)	£48.00	£50.00	EX/STD*
16.300	Annual monitoring charge only	£137.63	£144.60	EX/STD*
16.301	Annual rental of Falls monitor	£42.00	£43.20	EX/STD*
16.302	Lifeline Alarm unit plus GPS Pendant	£342.60	£356.04	EX/STD*
16.303	Extra peripheral Heat smoke & carbon monoxide	£42.00	£43.20	EX/STD*
	Miscellaneous Charges			
16.304	Call out charge	£25.00	£26.00	STD
16.305	Collection charge	£22.00	£26.00	STD
16.306	Lost Pendant Charge	£52.00	£53.00	STD
16.307	Extra Cord Charge	£5.00	£6.00	STD
16.308	Charge for lost lifeline equipment	£260.00	£266.00	STD
	Keysafes			
16.310	Installation of a SUPRA C500 Keysafe (To supply and install a Keysafe)	£72.00	£75.00	STD
16.311	Supply only Supra C500 Keysafe	£65.00	£68.00	STD
16.312	Installation only	£50.00	£52.00	STD
	Miscellaneous Properties			
	Property Rents			
16.313	Granting L/L Consent (assignments and subletting)*	£385.00	£385.00	STD
16.314	Granting L/L Consent (Building Alterations)*	£385.00	£385.00	STD
16.315	Granting residential leasehold extensions	£385.00	£385.00	STD
16.316	Granting wayleaves or easements	£450.00	£450.00	STD
16.317	Development Agreements – To be agreed	TBA	TBA	STD
	HMO Licensing			
	New Application			
16.318	Part 1 application and administration	£343.00	£400.00	NB
16.319	Part 2 Inspection assessment processing	£610.00	£570.00	NB
16.320	additional fee for each bedroom or bed-living room where six or more per bedroom- living room	£51.00	£55.00	NB
16.321	additional fee for new or renewal applications	£158.00	£140.00	NB
16.322	Reminder letters for missing documents or annual certificates (first reminder is included in the cost of the licence; per letter), late submission, invalid application	n/a	£90.00	NB
16.323	Missed inspection or inspection cancelled less than 24 hours prior to appointment	n/a	£100.00	NB
	Renewal			
	Mobile Home new site licence			
16.325	Band A	£533.00	£650.00	NB
16.326	Band B	£569.00	£700.00	NB
16.327	Band C	£605.00	£750.00	NB
16.328	Band D	£790.00	£930.00	NB
	Mobile Home site annual inspection			
16.329	Band A	£359.79	£390.00	NB
16.330	Band B	£399.21	£450.00	NB
16.331	Band C	£438.63	£500.00	NB
16.332	Band D	£635.73	£700.00	NB
16.333	Trif or alteration of licence		£380.00	NB
16.334	Fit and proper person test FPPA		£100.00	NB
16.335	Caravan & Campsite new licence		£660.00	NB
16.336	Caravan & Campsite annual inspection		£622.00	NB
22	Outdoor Recreation (inclusive of VAT)			
22.001	Adult Football with changing rooms	£66.75	£69.30	STD
22.002	Pitch only	£34.55	£35.90	STD
22.003	Junior football with changing rooms	£36.15	£37.50	STD
22.004	Junior football pitch only	£32.55	£33.80	STD
22.005	Rugby with changing rooms	£66.75	£69.30	STD
22.006	Adult Cricket Weekends	£70.70	£73.40	STD
22.007	Playgroups per session	£17.30	£18.00	STD
22.008	Playgroup Swindon Village	£14.05	£14.60	STD
22.009	Tennis per hour per court	£8.95	£9.30	STD
22.010	Tennis half hour " " "	£4.20	£4.40	STD
22.011	Tennis OAP/Jnr. " " "	£5.25	£5.45	STD
22.012	Tennis Annual Membership	£52.50	£54.50	STD
22.013	Fishing Adult all day	£9.50	£10.00	STD
22.014	Fishing OAP/Jnr all day	£5.25	£5.45	STD
22.015	Golf Adult	£7.90	£8.20	STD
22.016	Golf OAP/Jnr	£5.60	£5.80	STD
22.017	Equipment Hire - Irons	£3.15	£3.30	STD
22.018	Golf Balls (each)	£1.40	£1.45	STD
22.019	Fishing Permits	£10.50	£11.00	STD
22.020	Boating - Rowing 1 hr	£12.60	£13.00	STD
22.021	Rowing half an hour	£9.00	£9.40	STD
22.022	Juniors under 10, half an hour	£4.20	£4.40	STD
	Event Daily Charges for Parks, Gardens & Playing fields			
	Montpellier Gardens:-			
22.023	Commercial	£1018.50 - £1354.50	£1060 - £1406	EX
22.024	Registered Charity	£346.50	£360.00	EX
22.025	Community	£68.25	£71.00	EX
	Sandford Park			
22.026	Commercial	£1018.50 - £1354.50	£1060 - £1406	EX
22.027	Registered Charity	£346.50	£360.00	EX
22.028	Community	£68.25	£71.00	EX
	Pittville park			
22.029	Commercial	£1018.50 - £1354.50	£1060 - £1406	EX
22.030	Registered Charity	£346.50	£360.00	EX
22.031	Community	£68.25	£71.00	EX
	Imperial Gardens - Whole Gardens			
22.032	Commercial	£1018.50 - £1354.50	£1060 - £1406	EX
22.033	Registered Charity	£346.50	£360.00	EX

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code	
22.034	Community	£68.25	£71.00	EX	
	Fitness Classes				
22.035	4-9 participants	£5.25	£5.45	EX	
22.036	10-15 participants	£10.35	£10.75	EX	
22.037	16+ participants	£20.65	£21.50	EX	
22.038	Tethered hot air balloon	£990.00	£990.00	EX	
22.039	Professional Dog Walkers Annual Licence	£400.00	£400.00	EX	
23	Pest Control Fees (inclusive of VAT) <i>Charges may vary depending on how many rooms need to be treated</i>				
	Standard Prices				
23.001	Ants	£110 for first visit + £45 for subsequent visits £440 for up to 3 visit, additional visits £100 per extra visit.	£115 for first visit + £47 for subsequent visits £455 for up to 3 visit, additional visits £105 per extra visit.	STD	
23.002	Bedbugs	£45 Survey (Quotation will follow survey)	£47 Survey (Quotation will follow survey)	STD	
23.003	Beetles	£45 Survey (Quotation will follow survey)	£47 Survey (Quotation will follow survey)	STD	
23.004	Booklice	£176 for 1 Visit and £95 for subsequent visits	£185 for 1 Visit and £100 for subsequent visits	STD	
23.005	Carpet beetles and moths	£215 for 1st visit + £95 for subsequent visits	£226 for 1st visit + £100 for subsequent visits	STD	
23.006	Cockroaches (includes 2 visits)	£150 includes insecticide wipe down and fogging treatment, addition visits £50 per visit.	£157 includes insecticide wipe down and fogging treatment, addition visits £52 per visit.	STD	
23.007	Flies (house and cluster) per treatment	£100 for first room and £15 per additional room	£105 for first room and £16 per additional room	STD	
23.008	Fleas	£195 for 3 visits, for 1- 3 bedrooms, subsequent visits £45, £210 for 3 visits, for 4-5 bedrooms, subsequent visits £50, Quote required for 6 bedrooms and over.	£200 for 3 visits, for 1- 3 bedrooms, subsequent visits £47, £220 for 3 visits, for 4-5 bedrooms, subsequent visits £52, Quote required for 6 bedrooms and over.	STD	
23.009	Mice (Up to 3 visits) Non refundable deposit £29	£40 first room and £5 per additional room (£195 for 3 visits, subsequent visits £45 for up to 3 bedrooms £210 for 3 visits, for 4-5 bedrooms, subsequent visits £50, Quote required for 6 bedrooms and over.	£40 first room and £5 per additional room (£200 for 3 visits, subsequent visits £47 for up to 3 bedrooms £220 for 3 visits, for 4-5 bedrooms, subsequent visits £52, Quote required for 6 bedrooms and over.	STD	
23.010	Spraying to prevent leptospirosis (Recommended after Rat treatment)	£40 first room and £5 per additional room (£195 for 3 visits, subsequent visits £45 for up to 3 bedrooms £210 for 3 visits, for 4-5 bedrooms, subsequent visits £50, Quote required for 6 bedrooms and over.	£40 first room and £5 per additional room (£200 for 3 visits, subsequent visits £47 for up to 3 bedrooms £220 for 3 visits, for 4-5 bedrooms, subsequent visits £52, Quote required for 6 bedrooms and over.	STD	
23.011	Rats (Up to 3 visits) Non refundable deposit £25	£286 for max 5 visits traps to be checked daily £83 First Nest £27 for subsequent nests at time of treatment	£295 for max 5 visits traps to be checked daily £80 First Nest £27 for subsequent nests at time of treatment	STD	
23.012	Squirrels (Maximum of 5 visits) £25 per subsequent visit. Non refundable deposit of £25.	Survey and quote £45	Survey and quote for works £47	STD	
23.013	Wasps (per nest) £15 per additional nest	Survey and quote £45	Survey and quote for works £47	STD	
23.014	Woodlice (minimum charge)	Survey and quote £45	Survey and quote for works £47	STD	
23.015	Survey/Advice Fee - Standard	Survey and quote £45	Survey and quote for works £47	STD	
	Commercial or business customer (pest control contract with the council)				
	Regular size business				
23.016	Pests Covered Rats, Mice, Ant, Wasps, Fleas, Flies, other pest such as Cockroaches, Moths and Bed Bugs may require a more intensive treatment method which may incur additional costs.	£ 77 per visit based 12 visits a year. Callouts outside normal contract visits will be charged at: £115 per visit	Survey with bespoke quote to follow	STD	
	Large size business				
23.017	Pests Covered Rats, Mice, Ant, Wasps, Fleas, Flies, other pest such as Cockroaches, Moths and Bed Bugs may require a more intensive treatment method which may need additional visits.	£154 per visit based on 12 visits a year. Callouts outside . Normal contract visits will be charged at £230 per visit.	Survey with bespoke quote to follow	STD	
	Commercial or business customer (no pest control contract with the council)				
23.018	Ants	£72 survey and quote for works	£75 survey and quote for works	STD	
23.019	Cockroaches	£72 survey and quote for works	£75 survey and quote for works	STD	
23.020	Bedbugs	£72 survey and quote for works	£75 survey and quote for works	STD	
23.021	Flies (house and cluster)	£72 survey and quote for works	£75 survey and quote for works	STD	
23.022	Fleas	£72 survey and quote for works	£75 survey and quote for works	STD	
23.023	Mice (up to 3 visits)	£300 for 3 visits and £72 for subsequent Visits	£75 survey and quote for works	STD	
23.024	Rats (up to 3 visits)	£300 for 3 visits and £72 for subsequent Visits	£75 survey and quote for works	STD	
23.025	Wasps (per nest) £20 per additional nest	£88 First Nest £42 for subsequent nests	£85 First Nest £35 for subsequent nests at time of treatment	STD	
24	Planning Fees				
	The Town and Country Planning Act 1990				
24.001	The Town and Country Planning (Fees for Applications and Deemed Applications) (Amendment) (England) Regulations 2005 require that fees shall be paid in respect of planning and advertisement applications.			EX	
	1. The erection of dwellingshouses				
24.002	Outline	the site area is less than 0.5 hectares	£588 for each 0.1 hectare	£610 for each hectare	NB
24.003		the site area is at least 0.5 hectares but does not exceed 2.5 hectares	£635 for each 0.1 hectare (or part thereof) of the site area £15,695 and an additional £189 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £205,943	£659 for each 0.1 hectare (or part thereof) of the site area £16,291 and an additional £196 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £213,769	NB
24.004		the site area exceeds 2.5 hectares	£512 for each 0.1 hectare	£531 for each 0.1ha	NB
24.005		permission in principle	£588 for each dwelling house	£610 for each dwelling house	NB
24.006		where the number of dwellingshouses to be created by the development is fewer than 10	£635 for each dwellinghouse	£659 for each dwelling house	NB
24.007		where the number of dwellingshouses to be created by the development is at least 10 but no more than 50	£31,385 and an additional £189 for each dwellinghouse in excess of 50, subject to a maximum in total of £411,885	£32,578 and an additional £196 for each dwellinghouse in excess of 50, subject to a maximum in total of £427,536	NB
24.008		where the number of dwellingshouses to be created by the development is more than 50	£588 for each 0.1 hectare	£610 for each 0.1ha	NB
	2. The erection of buildings (other than buildings in categories 1, 3, 4, 5 or 7)				
24.009	Where the application is for outline planning permission and:	the site area is less than 1 hectare	£635 for each 0.1 hectare	£659 for each 0.1ha	NB
24.010		the site area is at least 1 hectare but does not exceed 2.5 hectares	£15,695 and an additional £189 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £205,943	£16,291 and an additional £196 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £213,769	NB
24.011		the site area exceeds 2.5 hectares	£512 for each 0.1 hectare	£531 for each 0.1ha	NB
24.012		Where the application is for permission in principle	£298.00	£309.00	NB
24.013		where no floor space is to be created by the development	£298.00	£309.00	NB
24.014		where the area of gross floor space to be created by the development does not exceed 40 square metres	£635 for each 75 square metres	£659 for each 75sqm	NB
24.015		where the area of gross floor space created by the development exceeds 40 square metres but is less than 1000 square metres	£635 for each 75 square metres	£659 for each 75sqm	NB
24.016		where the area of gross floor space created by the development is at least 1000 square metres but does not exceed 3750 square metres	£31,385 and an additional £189 for each 75 square metres (or part thereof) in excess of 3750 square metres, subject to a maximum in total of £411,885	£32,578 and an additional £196 for each 75 square metres (or part thereof) in excess of 3750 square metres, subject to a maximum in total of £427,537	NB
24.017		where the area of gross floor space created by the development exceeds 3750 square metres	£512 for each 0.1 hectare £122.00	£531 for each 0.1ha £127.00	NB
	3. The erection, on land used for the purposes of agriculture, or buildings used for agricultural purposes (other than buildings in category 4)				
24.019	Where the application is for outline planning permission and:	the site area is less than 1 hectare	£588 for each 0.1 hectare	£610 for each 0.1 ha	NB
24.020		the site area is at least 1 hectare but does not exceed 2.5 hectares	£635 for each 0.1 hectare	£659 for each 0.1ha	NB
24.021		the site area exceeds 2.5 hectares	£15,695 and an additional £189 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £205,943	£16,291 and an additional £196 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £213,769	NB
24.022	Where the application is for permission in principle	£512 for each 0.1 hectare £122.00	£531 for each 0.1ha £127.00	NB	

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
24.023	In any other case— where the area of gross floor space to be created by the development does not exceed 465sqm	£1,202.00	£1,248.00	NB
24.024	where the area of gross floor space to be created by the development exceeds 465 square metres but does not exceed 540 square metres	£588.00	£610.00	NB
24.025	where the area of gross floor space to be created by the development exceeds 540 square metres	£588 for first 540m + £588 for each 75sqm in excess.	£610 for first 540m + £610 for each 75sqm in excess.	
24.026	where the area of gross floor space to be created by the development is at least 1000square metres but does not exceed 4215 square metres	£5077 plus an additional £635 for each75 square metres (or part thereof) in excess of1000 square metres	£5270 plus an additional £659 for each75 square metres (or part thereof) in excess of1000 square metres	NB
24.027	where the area of gross floor space to be created by the development exceeds 4215 square metres	£31,385 and an additional £189 for each 75 square metres (or part thereof) in excess of 4215 square metres, subject to a maximum in total of £411,885	£32578 and an additional £196 for each 75 square metres (or part thereof) in excess of 4215 square metres, subject to a maximum in total of £427,537	NB
24.028	4. The erection of glasshouses on land used for the purposes of agriculture Where the area of gross floor space to be created by the development does not exceed 465 square metres	£122.00	£127.00	NB
24.029	Where the area of gross floor space to be created by the development exceeds 465 square metres but is less than 1000 square metres	£3,280.00	£3,405.00	NB
24.030	Where the area of gross floor space to be created by the development is 1000 square metres or more	£3,542.00	£3,677.00	NB
24.031	5. The erection, alteration or replacement of plant or machinery Where the site area is less than 1 hectare	£588.00	£610.00	NB
24.032	Where the site area is at least 1 hectare but does not exceed 5 hectares	£635.00	£659.00	NB
24.033	Where the site area exceeds 5 hectares	£31,385 and an additional £189 for each 0.1 hectare (or part thereof) in excess of 5 hectares, subject to a maximum in total of £411,885	£32,578 and an additional £196 for each 0.1 hectare (or part thereof) in excess of 5 hectares, subject to a maximum in total of £427,537	NB
24.034	6. The enlargement, improvement or other alteration of existing dwellinghouses Where the application relates to a single dwellinghouse	£528.00	£548.00	NB
24.035	Where the application relates to two or more dwellinghouses	£509.00	£528.00	NB
24.036	Works within/along the boundary of an existing dwellinghouse	£262.00	£272.00	NB
24.037	7. The carrying out of operations (including the erection of a building) within the curtilage of an existing dwellinghouse for purposes ancillary to the enjoyment of the dwellinghouse as such, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse	£262.00	£272.00	NB
24.038	8. The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking where the development is required for a purpose incidental to the existing use of the land	£298.00	£309.00	NB
24.039	9. The carrying out of any operations connected with exploratory drilling for oil or natural gas. Where the site area does not exceed 7.5 hectares	£698 for each 0.1 hectare	£725.00	NB
24.040	Where the site area exceeds 7.5 hectares	£52,269 and an additional £207 for each 0.1 hectare (or part thereof) of the site area in excess of 7.5 hectares, subject to a maximum in total of £411,885	£54,896 and an additional £215 for each 0.1 hectare (or part thereof) of the site area in excess of 7.5 hectares, subject to a maximum in total of £427,537	NB
24.041	10. The carrying out of any operations (other than operations coming within category 9) for the winning and working of oil or natural gas. Where the site area does not exceed 15 hectares	£353 for each 0.1 hectare	£366.00	NB
24.042	Where the site area exceeds 15 hectares	£52,886 and an additional £207 for each 0.1 hectare (or part thereof) in excess of 15 hectares, subject to a maximum in total of £107,090	£54,895 and an additional £215 for each 0.1 hectare (or part thereof) in excess of 15 hectares, subject to a maximum in total of £111,159	NB
24.043	11. The carrying out of any operations not coming within any of the above categories. In the case of operations for the winning and working of minerals— where the site area does not exceed 15 hectares	£298 for each 0.1ha Maximum fee of £2,578	£309 for each 0.1ha	NB
24.044	where the site area exceeds 15 hectares	£298 for each 0.1ha Maximum fee of £2,578	£309 for each 0.1ha	NB
24.045	In any other case	£298 for each 0.1ha Maximum fee of £2,578	£309 for each 0.1ha	NB
24.046	12. Uses of land Where the change of use is from a previous use as a single dwellinghouse to use as two or more single dwellinghouses: where the change of use is to use as fewer than 10 dwellinghouses	£588 for each additional dwellinghouse;	£610 for each additional dwellinghouse	NB
24.047	where the change of use is to use as at least 10 but no more than 50 dwellinghouses	£635 for each additional dwellinghouse	£659 for each additional dwellinghouse	NB
24.048	where the change of use is to use as more than 50 dwellinghouses	£31,385 and an additional £189 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £411,885	£32,578 and an additional £196 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £427,537	NB
24.049	In all other cases: where the change of use is to use as fewer than 10 dwellinghouses	£588 for each dwellinghouse;	£610 for each additional dwellinghouse	NB
24.050	where the change of use is to use as at least 10 but no more than 50 dwellinghouses	£635 for each dwellinghouse	£659 for each additional dwellinghouse	NB
24.051	where the change of use is to use as more than 50 dwellinghouses	£31,385 and an additional £189 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £411,885	£32,578 and an additional £196 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £427,536	NB
24.052	13. The use of land for— (a) the disposal of refuse or waste materials (b) the deposit of material remaining after minerals have been extracted from land, or (c) the storage of minerals in the open. Where the site area does not exceed 15 hectares	£321 for each 0.1 hectare	£333 for each 0.1ha	NB
24.053	Where the site area exceeds 15 hectares	£52,269 and an additional £189 for each 0.1 hectare (or part thereof) of the site area in excess of 15 hectares, subject to a maximum £411,885	£54,255 and an additional £196 for each 0.1 hectare (or part thereof) of the site area in excess of 15 hectares, subject to a maximum £427,537	NB
24.054	14. The making of a material change in use of a building or land (other than a material change of use in category 12 or 13)	£588.00	£610.00	NB
24.055	Telephone appointments Planning or conservation telephone appointment (no written response)	£90.00	£94.00	NB
24.056	Householder Fees for householder pre-application advice Letter only	£90.00	£94.00	NB
24.057	Formal pre-application submission: Meeting and letter	£115.00	£120.00	NB
24.058	Site visit and letter	£155.00	£160.00	NB
24.059	Follow-up meeting	£60.00	£62.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code	
Residential development					
Fees for residential development pre-application advice					
24.060	1-2 dwellings:	Letter only	£400.00	£415.00	NB
24.061		Meeting and letter	£500.00	£520.00	NB
24.062		Site visit and letter	£550.00	£570.00	NB
24.063		Follow-up meeting	£125.00	£130.00	NB
24.064		Follow-up letter	£140.00	£145.00	NB
24.065	3-9 dwellings:	Letter only	£950.00	£986.00	NB
24.066		Meeting and letter	£1,050.00	£1,090.00	NB
24.067		Site visit and letter	£1,150.00	£1,194.00	NB
24.068		Follow-up meeting	£140.00	£145.00	NB
24.069		Follow-up letter	£170.00	£176.00	NB
24.070	10 to 49 dwellings:	Letter only	£1,700.00	£1,765.00	NB
24.071		Meeting and letter	£1,800.00	£1,868.00	NB
24.072		Site visit and letter	£1,900.00	£1,972.00	NB
24.073		Follow-up meeting	£300.00	£311.00	NB
24.074		Follow-up letter	£450.00	£467.00	NB
24.075	50 to 199 dwellings:	Letter only	£3,200.00	£3,322.00	NB
24.076		Meeting and letter	£3,500.00	£3,633.00	NB
24.077		Site visit and letter	£3,700.00	£3,840.00	NB
24.078		Follow-up meeting	£400.00	£415.00	NB
24.079		Follow-up letter	£600.00	£623.00	NB
24.080	200 to 350 dwellings:	Letter only	£5,000.00	£5,190.00	NB
24.081		Meeting and letter	£5,600.00	£5,812.00	NB
24.082		Site visit and letter	£6,000.00	£6,238.00	NB
24.083		Follow-up meeting	£500.00	£519.00	NB
24.084		Follow-up letter	£900.00	£934.00	NB
24.085	General principle advice for 10 to 49 dwellings or up to 5000 sq metres floor space; meeting only (up to 60 minutes) with no written response		£700.00	£727.00	NB
24.086	General principle advice for 50 or more dwellings or over 5000 sq metres floor space; meeting only (up to 90 minutes) with no written response		£1,300.00	£1,349.00	NB
Non-residential or commercial development					
Fees for non-residential or commercial development pre-application advice					
24.087	Up to 500 sq metres:	Letter only	£330.00	£343.00	NB
24.088		Meeting and letter	£440.00	£457.00	NB
24.089		Site visit and letter	£500.00	£519.00	NB
24.090		Follow-up meeting	£125.00	£130.00	NB
24.091		Follow-up letter	£140.00	£145.00	NB
24.092	501 to 999 sq metres:	Letter only	£550.00	£571.00	NB
24.093		Meeting and letter	£650.00	£675.00	NB
24.094		Site visit and letter	£750.00	£778.00	NB
24.095		Follow-up meeting	£140.00	£145.00	NB
24.096		Follow-up letter	£170.00	£176.00	NB
24.097	1,000 to 4,999 sq metres:	Letter only	£1,800.00	£1,868.00	NB
24.098		Meeting and letter	£1,950.00	£2,024.00	NB
24.099		Site visit and letter	£2,100.00	£2,180.00	NB
24.100		Follow-up meeting	£300.00	£311.00	NB
24.101		Follow-up letter	£450.00	£467.00	NB
24.102	5,000 to 9,999 sq metres:	Letter only	£2,300.00	£2,387.00	NB
24.103		Meeting and letter	£2,750.00	£2,854.00	NB
24.104		Site visit and letter	£3,000.00	£3,114.00	NB
24.105		Follow-up meeting	£400.00	£415.00	NB
24.106		Follow-up letter	£650.00	£675.00	NB
24.107	10,000 to 19,999 sq metres:	Letter only	£4,000.00	£4,152.00	NB
24.108		Meeting and letter	£4,500.00	£4,671.00	NB
24.109		Site visit and letter	£5,000.00	£5,190.00	NB
24.110		Follow-up meeting	£500.00	£519.00	NB
24.111		Follow-up letter	£900.00	£934.00	NB
Other fees					
Fees for other pre-application advice					
24.112	Listed building (solely LBC) - householder:	Letter only	£90.00	£93.00	NB
24.113		Meeting and letter	£115.00	£119.00	NB
24.114		Site visit and letter	£155.00	£161.00	NB
24.115		Follow-up meeting	£60.00	£62.00	NB
24.116		Follow-up letter	N/A		
24.117	Listed building (solely LBC) - non-householder:	Letter only	£175.00	£182.00	NB
24.118		Meeting and letter	£230.00	£239.00	NB
24.119		Site visit and letter	£275.00	£285.00	NB
24.120		Follow-up meeting	£125.00	£130.00	NB
24.121		Follow-up letter			
24.122	Change of use:	Letter only	£230.00	£239.00	NB
24.123		Meeting and letter	£275.00	£285.00	NB
24.124		Site visit and letter	£335.00	£348.00	NB
24.125		Follow-up meeting	£125.00	£130.00	NB
24.126		Follow-up letter	£150.00	£156.00	NB
24.127	Advertisements:	Letter only	£125.00	£130.00	NB
24.128		Meeting and letter	NA	NA	
24.129		Site visit and letter	NA	NA	
24.130		Follow-up meeting	NA	NA	
24.131		Follow-up letter	NA	NA	
Where specialist comments are needed, the following fees will be added to the relevant category of development fee:					
24.132	Heritage and conservation	for householder	£53.00	£55.00	NB
24.133		for all other developments	£157.00	£163.00	NB
24.134	Drainage		£53.00	£55.00	NB
Notes					
Development of over 350 dwellings, or more than 20,000 sq metres of commercial development will need a Planning Performance Agreement, please contact us to discuss					
Exemption from fees					
No fees will be payable when:					
the enquiry is made by a local authority or county council and relates to a statutory function					
the enquiry is made by a parish council					
the proposal relates to development of an existing dwelling where the works are for the benefit of a disabled occupier					
Reduction in fees for charities					
A 50 per cent reduction in fees will be given for local charities or local community groups					
25 Pollution Control Fees					
Application Fee					
25.001	Standard process (includes solvent emission activities)		£1,650.00	£1,650.00	NB
25.002	Additional fee for operating with a permit		£1,188.00	£1,188.00	NB
25.003	PVR, SWOBs and Dry Cleaners		£155.00	£155.00	NB
25.004	PVR I & II combined		£257.00	£257.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description	25/26 Charges £	26/27 Charges £	VAT Code
25.005	VRs and other Reduced Fee Activities	£362.00	£362.00	NB
25.006	Reduced fee activities: Additional fee for operating without a permit	£71.00	£71.00	NB
25.007	Mobile plant - not using simplified permits	£1,650.00	£1,650.00	NB
25.008	Mobile plant for the third to seventh applications	£985.00	£985.00	NB
25.009	Mobile plant for the eight and subsequent applications	£498.00	£498.00	NB
Annual Subsistence Charge				
25.010	Standard process Low*	£772.00	£772.00	NB
25.011	Standard process Medium*	£1,161.00	£1,161.00	NB
25.012	Standard process High*	£1,747.00	£1,747.00	NB
25.013	PVRI, SWOBs and Dry Cleaner Low	£79.00	£79.00	NB
25.014	PVRI, SWOBs and Dry Cleaner Medium	£158.00	£158.00	NB
25.015	PVRI, SWOBs and Dry Cleaner High	£237.00	£237.00	NB
25.016	PVR I & II combined Low	£113.00	£113.00	NB
25.017	PVR I & II combined Medium	£226.00	£226.00	NB
25.018	PVR I & II combined High	£341.00	£341.00	NB
25.019	VRs and other Reduced Fees Low	£228.00	£228.00	NB
25.020	VRs and other Reduced Fees Medium	£356.00	£356.00	NB
25.021	VRs and other Reduced Fees High	£548.00	£548.00	NB
25.022	Mobile plant, for first and second permits Low - not using simplified permits	£626.00	£626.00	NB
25.023	Mobile plant, for first and second permits Medium - not using simplified permits	£1,034.00	£1,034.00	NB
25.024	Mobile plant, for first and second permits High - not using simplified permits	£1,551.00	£1,551.00	NB
25.025	for the third to seventh permits Low	£385.00	£385.00	NB
25.026	for the third to seventh permits Medium	£617.00	£617.00	NB
25.027	for the third to seventh permits High	£924.00	£924.00	NB
25.028	eighth and subsequent permits Low	£198.00	£198.00	NB
25.029	eighth and subsequent permits Medium	£314.00	£314.00	NB
25.030	eighth and subsequent permits High	£473.00	£473.00	NB
25.031	Late payment fee	£52.00	£52.00	NB
<i>* the additional amounts in brackets must be charged where a permit is for a combined Part B and waste installation Where a Part B installation is subject to reporting under the E-PRTR Regulation, add an extra £99 to the amounts</i>				
Transfer and Surrender				
25.032	Standard process transfer	£169.00	£169.00	NB
25.033	Standard process partial transfer	£497.00	£497.00	NB
25.034	New operator at low risk reduced fee activity (extra one-off subsistence charge - see Art 15(2) of charging scheme)	£75.00	£75.00	NB
25.035	Surrender all Part B activities	£0.00	£0.00	NB
25.036	Reduced fee activities: transfer	£0.00	£0.00	NB
25.037	Reduced fee activities: partial transfer	£47.00	£47.00	NB
Temporary transfer for mobiles				
25.038	First transfer	£53.00	£53.00	NB
25.039	Repeat following enforcement or warning	£53.00	£53.00	NB
Substantial change				
25.040	Standard process	£1,050.00	£1,050.00	NB
25.041	Standard process where the substantial change results in a new PPC activity	£1,650.00	£1,650.00	NB
25.042	Reduced fee activities	£102.00	£102.00	NB
25.043	Public Health Funerals	£90.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	£93.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	EX
25.044	Environmental protection/pollution control advice and consultancy (Exclusive of VAT)	£90.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	£93.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	STD
25.045	Antisocial behaviour advice and consultancy (Exclusive of VAT)	£90.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	£93.00 per hour or part thereof officer time plus undertaker and cemetery costs etc	STD
Private water supplies:				
25.046	Sampling and laboratory analysis (Exclusive of VAT)	£90.00 per hour or part thereof officer time plus courier fee @ £35 all plus VAT	£93.00 per hour or part thereof officer time plus courier fee	STD
26	Seat Sponsorship			
26.001	Charge = actual cost of seat and installation	Recharge Actual Costs plus up to £500	Recharge Actual Costs plus up to £500	STD
27	Street Care			
27.001	Fixed penalty notices under the Antisocial Behaviour, Crime & Policing Act 2014. Examples include Public Spaces Protection Orders and Community Protection Notices. - if paid within a reduced time	£100.00 £80.00	£100.00 £80.00	NB NB
28	Streetscene Enforcement			
Abandoned Vehicle (Including VAT)				
28.001	Inspection of Abandoned Vehicle and arranging for removal on private land	£75.00	£180.00	STD
Fixed Penalty Notices served in Environmental Protection & Streetscene Enforcement				
28.002	Abandoning a vehicle	£200.00	£200.00	NB
28.003	- if paid within a reduced time	£120.00	£120.00	NB
28.004	Depositing Litter	£500.00	£500.00	NB
28.005	- if paid within a reduced time	£225.00	£225.00	NB
28.006	Depositing Litter from a vehicle (civil penalty)	£500.00	£500.00	NB
28.007	- if paid within a reduced time	£225.00	£225.00	NB
28.008	Graffiti (on property)	£500.00	£500.00	NB
28.009	- if paid within a reduced time	£225.00	£225.00	NB
28.010	Graffiti (highway signs)	£500.00	£500.00	NB
28.011	- if paid within a reduced time	£225.00	£225.00	NB
28.012	Graffiti (on highways)	£500.00	£500.00	NB
28.013	- if paid within a reduced time	£225.00	£225.00	NB
28.014	Failure to comply with household waste provisions	£110.00	£110.00	NB
28.015	- if paid within a reduced time	£75.00	£75.00	NB
28.016	Failure to comply with commercial or industrial waste provisions	£300.00	£300.00	NB
28.017	- if paid within a reduced time	n/a	n/a	NB
28.018	Failure to keep/provide documents relating to controlled waste	£300.00	£300.00	NB
28.019	- if paid within a reduced time	£120.00	£120.00	NB
28.020	Failure to produce waste transfer notes	£300.00	£300.00	NB
28.021	- if paid within a reduced time			
28.022	Parking vehicles exposed for sale on the road	£100.00	£100.00	NB
28.023	- if paid within a reduced time	£75.00	£75.00	NB
28.024	Repairing of vehicles on the road by a business	£100.00	£100.00	NB
28.025	- if paid within a reduced time	£75.00	£75.00	NB
28.026	Unauthorised deposit of controlled waste	£1,000.00	£1,000.00	NB
28.027	if paid within reduced time	£450.00	£450.00	NB
28.028	Distributing of Printed Matter	£80.00	£80.00	NB
28.029	if paid within reduced time	£50.00	£50.00	NB
28.030	Fly Posting - illegal adverts	£80.00	£80.00	NB
28.031	if paid within reduced time	£50.00	£50.00	NB

Appendix 12: Provisional Fees and Charges 2026/27

Reference	Description		25/26 Charges £	26/27 Charges £	VAT Code
28.032	Breach of Public Spaces order		£100.00	£100.00	NB
28.033	if paid within reduced time		£80.00	£80.00	NB
28.034	Breach of a Community Protection Order		£100.00	£100.00	NB
28.035	if paid within reduced time		£80.00	£80.00	NB
29	Waste & Recycling (plus VAT unless non-vatable)				
29.001	Waste & Recycling (plus VAT unless non-vatable)				
29.002	Special Collections and Bulky Waste Collections	per unit	£26.00	£27.00	NB
29.003	Fixed Charge for a Bulky Waste Collection - 3 piece suite (calculated at 1.5 units)	each	£39.00	£40.50	NB
29.004	Garden Waste Service - annual subscription	Annual	£57.00	£60.00	NB
29.005	Replacement Garden Waste Bins plus delivery charge	each	£20.00	£20.80	NB
29.006	Replacement 180 Ltr Wheelie Bins plus delivery charge	each	£20.00	£20.80	NB
29.007	Garden Waste sacks - roll of 10 (plus delivery charge)	per roll	£25.00	£26.00	NB
29.008	Replacement 11000ltr Communal Bins	each	£331.00	£350.00	NB
29.009	Refuse Sacks - special refuse collection on collection day - up to 20 bags	per unit	£30.00	£35.00	NB
29.010	Delivery of garden waste sacks	each	£4.99	£4.99	NB
29.011	Delivery of lost or broken bin of any size - domestic replacements	each	£4.99	£4.99	NB
29.012	140/180L bin for landlords	each	£21.00	£25.00	NB
29.013	240L bin for landlords	each	£45.50	£50.00	NB
29.014	1100L bin for landlords	each	£331.00	£350.00	NB
29.015	Delivery charge per bin for landlords - new and replacement bins	each	£4.99	£4.99	NB
29.016	Delivery charge for up to 3 items - recycling boxes, caddies and bags	up to 3 items	£4.99	£4.99	NB
29.017	Delivery charge for up to 6 items - recycling boxes, caddies and bags	up to 6 items	£9.98	£9.98	NB
29.018	Delivery charge for Garden Waste sacks - roll of 10	per roll	£4.99	£4.99	NB
29.019	New developments - a set of 140L refuse bin, 3 recycling boxes and lids, 1 blue cardboard bag, 23L and 7L food caddy (plus delivery charge)	per set	£51.50	£60.00	NB
29.020	Delivery charge per set for new developments:		£25.00	£25.00	NB
29.021	New developments - a set of 5 communal recycling bins (240L) plus delivery charge	per set	£226.00	£250.00	NB
29.022	New developments - communal refuse bins - 1100L bin (plus delivery charge)	each	£331.00	£350.00	NB
29.023	New developments - communal refuse bins - 180L bin (plus delivery charge)	each	£21.00	£25.00	NB
29.024	Delivery charge - Refuse Sacks - special refuse collection - roll of 15 (limited to 1 roll per resident)	per roll	£4.99	£4.99	NB
30	Affordable Housing Products (Excluding VAT)				
30.001	Administration fee on the sale of a first home		£175.00	£175.00	STD

Minimum Revenue Provision Statement 2026/27

Background

Where the Authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The Local Government Act 2003 requires the Authority to have regard to the Department for Levelling Up, Housing and Communities (DLUHC) formally known as the Ministry of Housing, Communities and Local Government's (MHCLG's) *Guidance on Minimum Revenue Provision* (the Guidance).

The broad aim of the Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.

When applying the 'annuity' method, MRP is the principal element for the year of the annuity required to repay over the asset's useful life the amount of capital expenditure financed by borrowing or credit arrangements. The authority should use an appropriate interest rate to calculate the amount. Adjustments to the calculation to take account of repayment by other methods during the repayment period (e.g. by the application of capital receipts) should be made as necessary (Paragraph 35 (b) of the Guidance)

Councils are allowed by statute to use capital receipts for the repayment of any principal borrowing previously incurred (Paragraph 23(b) of The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003). The application of capital receipts to repay debt would reduce the total debt on which the MRP calculation is based. The key principle in the calculation of MRP is that the amount applied each year is prudent.

Our MRP Strategy

The Guidance requires the Authority to approve an Annual MRP Statement each year and recommends a number of options for calculating a prudent amount of MRP. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods:

- For capital expenditure incurred before 1st April 2008, MRP will be determined in accordance with the former regulations that applied on 31st March 2008, modified to a more prudent basis as permitted by the Guidance. Since 2016/17 such MRP has been based on repaying the non-housing debt in equal annual instalments over a 35-year period (this is Option 1 in the Guidance).
- For capital expenditure incurred after 31st March 2008, MRP will be determined by charging the expenditure over the expected useful life of the relevant asset in equal instalments or equal to the principal repayment on an annuity with an annual interest rate equal to the average relevant PWLB rate for the life of the asset, starting in the year after the asset becomes operational (Option 3 of the guidance).
- If capital receipts have been used to repay full amounts of borrowing in the year, then the value of MRP which would have otherwise been set aside to repay borrowing will be reduced by the amounts which have instead been repaid from capital receipts, subject to the MRP remaining above Nil. The level of capital receipts to be applied to redeem borrowing will be determined annually by the Section 151 Officer, considering forecasts for future expenditure and the generation of further capital receipts (Option 3 of the guidance).

- MRP on purchases of freehold land will be charged over 50 years, except where the land is subsequently held for sale as part of an Investment / economic development / regeneration project (in which case no MRP will be charged, the debt being repaid by applying the capital receipts / sale proceeds when received), or where the land is being held for future council development (in which case the MRP will be based on the asset life of the building(s) resulting from the development, commencing the year after those building(s) become operational).
- MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.
- For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal, the Council will make nil MRP, but will instead apply the capital receipts arising from principal repayments to reduce the capital financing requirement. In years where there is no principal repayment, MRP will be charged in accordance with the MRP policy for the assets funded by the loan, including where appropriate, delaying MRP until the year after the assets become operational.
- A change introduced by the revised MRP Guidance was the allowance that any charges made over the statutory MRP (i.e. voluntary revenue provision (VRP) or 'overpayments'), can be reclaimed' in later years if deemed necessary or prudent by offsetting some or all of the 'overpayments' made against the current or future years' MRP. In order for these sums to be reclaimed for use in the budget, this policy must disclose the cumulative 'overpayment' made to date. These will be nil at 31 March 2026 having been released over 2024/25 and 2025/26.

No MRP will be charged in respect of assets held within the Housing Revenue Account but depreciation on those assets will be charged instead in line with regulations.

Capital expenditure incurred during 2026/27 will not be subject to a MRP charge until 2027/28 or until the year after an asset becomes operational.

Based on the Council's latest estimate of its Capital Financing Requirement on 31 March 2026 and the application of capital receipts to repay debt as described above, the budget for MRP has been set as follows:

	31.03.2026 Estimated CFR	2026/27 Estimated MRP	2026/27 Capital Receipts applied
	£m	£m	£m
Capital expenditure before 01.04.2008	5.554	0.222	0.000
Capital expenditure after 31.03.2008	85.670	1.684	0.000
Loans to other bodies repaid in instalments	14.976	0.213	0.218
Voluntary overpayment	0.000	0.000	0.000
Total General Fund	106.200	2.119	0.218
Housing Revenue Account	110.411	0.000	0.000
Total	216.611	2.119	0.218

Appendix 14: Equality Impact Assessment

Introduction

An Equality Impact Assessment (EqIA) is a method for assessing the effects or impacts of a council policy or function on removing barriers to equality.

The Equality Act 2010 includes a public sector equality duty which requires public authorities to try and eliminate discrimination; advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it and promote equality and good relations across a range of protected characteristics.

The protected characteristics are:

Age	Disability	Gender Reassignment
Marriage and civil partnership	Pregnancy and maternity	Race
Religion or belief (including lack of belief)	Sex	Sexual orientation

An EqIA should be completed with the full range of protected characteristics considered during the initial stages of developing new strategies, policies, functions or services, prior to starting a procurement exercise and before decisions are made.

Examples of when an EqIA should be completed are:

- | | |
|--|--|
| <ul style="list-style-type: none"> Any proposals to introduce or add to a service | <ul style="list-style-type: none"> Any proposals to adopt policy priorities, strategies and plans |
| <ul style="list-style-type: none"> Any proposals to remove, reduce or alter a service | <ul style="list-style-type: none"> Changes to staffing structure where groups of employees are likely to be negatively affected |
| <ul style="list-style-type: none"> Any new policies or changes to policies | <ul style="list-style-type: none"> Any proposals in relation to procured or commissioned services |

Stage 1 - Equality Screening

Whenever a policy/service or function is reviewed, changed, developed or removed an initial equality impact assessment stage 1 will need to be undertaken. This is a screening template and will help establish whether a full assessment is needed. This should be done at an early stage of the process so that it is part of policy development.

Stage 2 – Equality Impact Assessment

This is the full EqIA and seeks to identify the equality considerations that have been taken into account including any mitigating actions proposed and ensures decisions are based on evidence. The EqIA will need to be agreed with the appropriate Head of Service or Director and should be included on the decision making report, along with commentary on the assessment in the main body of the report.

STAGE 1 – Equality Screening

1. Identify the policy, project, function or service change

a. Person responsible for this Equality Impact Assessment

Officer responsible: Jon Whitlock	Service Area: Finance & Assets
Title: Head of Finance (Deputy s151 Officer)	Date of assessment: February 2026

b. Is this a policy, function, strategy, service change or project?

Other

If other, please specify:

This is the final budget proposal for 2026/27 for the general fund.

c. Name of the policy, function, strategy, service change or project

The Final General Fund Revenue & Capital Budgets for 2026/27

Is this new or existing?

New

Please specify reason for change or development of policy, function, strategy, service change or project

The Local Government Finance Regulations require a draft budget to be presented for consultation for both the General Fund and Housing Revenue Account in advance of a final budget being presented to Full Council.

d. What are the aims, objectives and intended outcomes and who is likely to benefit from it?

Aims and Objectives:	To propose a final budget for the general fund revenue and capital budgets for 2026/27 and report on the forecast budget position for 2025/26.
Outcomes:	To approve the budget proposals in advance of the 2026/27 financial year.
Benefits:	To provide a balanced budget for the general fund and housing revenue account which will allow services to be continued to be delivered whilst building back reserves following a period of significant financial pressure.

e. What are the expected impacts?

Are there any aspects, including how it is delivered or accessed, that could have an impact on the lives of people, including employees and customers.

Yes

Do you expect the impacts to be positive or negative?

Positive

Please provide an explanation for your answer:

Some of the savings and efficiencies required to deliver the budget proposal may impact on the lives of employees, tenants and customers. This will be determined as services are re-aligned and merged more closely between the general fund and housing. If this is the case, any specific decisions will be subject to appropriate risk assessments and separate consultation where required.

Any impact of savings and efficiencies is expected to be offset by the investment in growth and the overall outcome of allowing the Council to continue to deliver core local services in Cheltenham.

If your answer to question e identified potential positive or negative impacts, or you are unsure about the impact, then you should carry out a Stage Two Equality Impact Assessment.

f. Identify next steps as appropriate

Stage Two required

Yes

Owner of Stage Two assessment

Leadership Team

Completion date for Stage Two assessment

As service re-organisation is determined.

Please move on to Stage 2 if required ([intranet link](#)).

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Appendix 15 - Movements in 2025-26 from Original to Revised Budget

	Previously reported Q1 position	Position 30 November 2025	Revised 2025/26 Budget
Significant budget variances	Overspend / (Underspend)	Overspend / (Underspend)	Overspend / (Underspend)
	£	£	
All Directorates			
Staffing Costs	(300,000)	(500,000)	(443,000)
Planning - Income	110,000	355,000	263,000
Bereavement Services	264,000	340,000	343,000
Waste and Recycling	(153,000)	(62,000)	(107,000)
Property	70,000	65,000	(172,000)
Building Control	(100,000)	(195,000)	(175,000)
Housing Benefits		310,000	313,000
Pest Control		(55,000)	(55,000)
Car Parking		100,000	65,000
Major Developments – Consultancy		(53,000)	(54,000)
Bank Charges		50,000	58,000
Housing & Communities		(240,000)	(441,000)
ERP Grant		(171,000)	(171,000)
Cheltenham Playhouse Grant			50,000
Airport Legal Costs			106,000
Other variances less than £50k individually		78,000	166,000
Base Budget Variances	(109,000)	22,000	(254,000)
At Risk Savings	405,000	542,000	916,000
Net projected overspend for the year	296,000	564,000	662,000

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Cheltenham Borough Council

Cabinet - 24 February 2026

Council - 27 February 2026

Housing Revenue Account - Final Budget Proposals 2026/27 and revised Forecast 2025/26

Accountable member:

Cllr Peter Jeffries – Cabinet Member Finance and Assets

Accountable officer:

Adele Taylor – Interim Section 151 Officer

Accountable scrutiny committee:

Budget Scrutiny Working Group

Ward(s) affected:

All

Key/Significant Decision:

Yes

Executive summary:

This report sets out the Cabinet's final Housing Revenue Account (HRA) budget proposals for 2026/27 and the revised forecast for 2025/26.

The Council have faced unprecedented financial challenges over the last five years in providing the resources and support to manage the response to the Covid-19 pandemic and then rising costs and challenges faced by the cost-of-living crisis. Although inflation has fallen and interest rates seem to be following, recovery from these events is a slow and gradual process.

The 2026/27 budget proposal outlined in this report continue the process of strengthening the HRA financial sustainability. As outlined in the report below, all rents will be increased by 4.8% which aligns with our already approved rent strategy. However, the inflationary increases on base costs over the last two years mean that cost pressures still far outweigh any increase in

income within the HRA.

Interest payable on temporary borrowing has been modelled at an average rate of 3.52% for 2026/27 and 3.25% for the subsequent two years. The future years factor in any assumed borrowing in 2026/27 and 2027/28 to fund the HRA capital programme. This is the area of HRA expenditure where the largest pressure is associated. Details of the strategies being employed by the Council to reduce exposure to higher interest rates on temporary debt is set out in the general fund draft budget proposals for 2026/27 and the mid-term Treasury Management report which was presented to Full Council on 15 December 2025.

There has to be a balance between investing in our stock, ensuring that we comply with all relevant housing standards but also looking at a reduction in the other base costs in the HRA is required to support the medium-term sustainability of the HRA reserves.

Focus will remain on our tenants and their needs to deliver the outcomes of this budget as 2026/27 marks the second budget year in which the Council can be said to truly focussing on its long-term recovery from the events of the last five years.

Recommendations: Cabinet recommends that Council:-

- 1. approves the final HRA budget proposals for 2026/27 shown at Appendix 2.**
 - 2. notes that a rent increase of 4.80% for social rent homes, affordable homes and shared ownership homes and changes to other rents and charges as detailed within this report has already been approved.**
 - 3. approves the HRA capital programme as shown at Appendix 3 and the detailed capital programme in Appendix 4**
 - 4. notes the revised HRA forecast for 2025/26 and impact on the HRA balance.**
-

1. Implications

1.1. Financial, Property and Asset implications

As detailed in the report and appendices.

Signed off by: Adele Taylor Interim s151 officer

1.2. Legal implications

1.2.1 Under the Constitution Cabinet has responsibility for the preparation and consultation on the Council's budget. The final budget will be subject to consideration and approval by Full Council in February 2026.

1.2.2 Section 74 of the Local Government and Housing Act 1989 ("the Act") requires a local housing authority to maintain a separate ring-fenced Housing Revenue Account (HRA), which includes sums to be credited or debited in accordance with the category of properties listed in section 75 of the Act. Unless in accordance with a direction of the

Secretary of State, sums may not be transferred between the Housing Revenue Account or the General Fund and cannot be used to subsidise a budget deficit within the General Fund. Further, the General Fund cannot be used to subsidise a budget deficit in the Housing Revenue Account. The provisions related to “the keeping of the Housing Revenue Account” are set out in section 75 and Schedule 4 of the Act. Section 76 of the Act imposes a duty on the local housing authority to prevent a debit balance on its Housing Revenue Account. In the event a debit balance occurs, this must be carried forward to the next financial year. Section 76(2) of the Act requires the local housing authority during January or February of each year to formulate proposals in relation to the likely income and expenditure to the Housing Revenue Account to secure that the Account for the year does not show a deficit.

1.2.3 Section 24 of the Housing Act 1985 provides that a local housing authority may make such reasonable charges as they may determine for the tenancy or occupation of their properties and that the authority shall, from time-to-time, review rents and make such changes, either of rents generally or of particular rents, as circumstances may require.

Signed off by: Alison McKane, Interim Deputy Monitoring Officer

alison.mckane@cheltenham.gov.uk

1.3. Environmental and climate change implications

The works listed within the Capital Programme will lead to a reduction in greenhouse gas emissions, supporting our progress towards becoming a net zero Council and allocating funds towards actions listed within the Climate Emergency Action Plan.

The budget includes investment to retrofit significant numbers of the existing housing stock through a fabric first approach, where-ever possible, to make them more energy efficient, increasing the SAP rating to EPC C or above. This includes preliminary steps to fund the transition away from carbon reliant heating systems towards low carbon heating systems. Improving the energy efficiency of our homes has co benefits for the customers and the climate. It also includes investment to ensure Council led newbuilds meet or move towards the metrics within the Climate Change Supplementary Planning Document.

Signed off by: Maizy McCann, Climate Officer, Maizy.mccann@cheltenham.gov.uk

1.4. Corporate Plan Priorities

The actions outlined in this budget proposal will help ensure that the council can deliver its corporate objectives as set out in the Corporate Plan.

Signed off by: Ann Wolstencroft, Head of Corporate Services

1.5 Equality, Diversity and Inclusion Implications

The proposals for the 2026/27 housing revenue account revenue and capital budgets are

focused on the delivery of the 2023-27 plan. Any savings or efficiencies to deliver the budget that require separate decisions will be subjected to their own equality impact assessments. An equality impact assessment for the decisions in this report is included in Appendix 6.

1.6 Performance management – monitoring and review

The budget for the HRA is monitored by the Cabinet and Leadership team throughout the year and reported to Cabinet and the Budget Scrutiny Working Group during the year.

2 Background

2.1 The Council's Constitution requires the Cabinet to prepare a budget proposal in advance of the coming financial year which has been subject to consultation between 16 January and 31 January 2026. The Cabinet is then required to draw up its firm budget proposals, having regard to the responses it has received during the consultation period, and present its report to Council in February 2026. This report presents the final proposals for the Housing Revenue Account for 2026/27.

3 Wider Economic and Sector Conditions for 2025/26 and 2026/27

3.1 The 2026/27 HRA budget proposal has been set based on a series of assumptions about the economic outlook for the next 18 months. Inflation sat at 3.6% in October 2025, a fall compared to 3.8% the month before. Although inflation may be stabilising, levels over the previous two years have had a huge impact on our costs. The Government has proposed an increase to social and affordable rent of CPI+1% for the next five years measured at September each year which means we continue to be in a position due to inflation levels since 2022/23 where costs will continue to outweigh funding increases.

3.2 Inflation in the construction and maintenance sector and high interest rates impact financial viability and timing of delivery of new build schemes and acquisitions of properties. Many housing providers in the sector have reduced or delayed their new build programmes due to these financial pressures. This presents challenges when considering how we increase our housing stock levels and new rental income which can be used to offset some of the pressures in the HRA overhead costs.

3.3 The Bank of England base rate is also one of the most significant pressures on our budget. When this paper was presented to Cabinet last year the base rate was 4.50. It was assumed based on treasury advice that this would decrease to 3.50% in 2025/26. The base rate has fallen to 3.75% in 2025/26 but is expected to reduce much more slowly than our previous estimates in 2026/27.

3.4 The Autumn Budget Statement of 2024 from Government also announced changes to the Right to Buy legislation which reduces the discount available for any applicants after the 21 November 2024. Changes mean the Council will also be able to retain 100% of the capital receipts from Right to Buy sales indefinitely, making the existing policy permanent. There was a significant increase in applications from tenants to purchase their homes with 65 applications being received in the week before its introduction. This represents the equivalent of nearly two years of Right to Buy applications from previous years. Although the Government policy changes are welcomed by the Council, the long-term impact on stock levels and capital financing remain unknown and will need to continue to be

monitored.

- 3.5 Another key announcement in the Autumn Statement 2024 was an increase in Employers National Insurance contributions from 13.8% to 15.8% of pay and a reduction in the threshold for which this is paid from £9,100 a year to £5,000. The Final Local Government Finance Settlement for 2026/27 does not include funding for the increase in the contributions for housing staff whose salaries are covered by the HRA, despite being directly employed by the Council since July 2024.
- 3.6 Tax rises and caps on benefits increase pressure on rent arrears and homelessness provision however in the Autumn Statement of 2023 confirmation was given that following the freeze on the Local Housing Allowance (LHA) since April 2020 the rate was restored to the 30th percentile (meaning the LHA rate will fully cover the rent of up to three in every 10 homes in Cheltenham) from April 2024. The unfreezing of this allowance allowed the rent rise to be fully reflected in new affordable rents in 2025/26 and this will continue into 2026/27.
- 3.7 Work undertaken by officers in preparation for the introduction of the Regulator's Social Housing Consumer Standards from April 2024 has also identified a number of areas where additional investment is needed to ensure the Council are compliant. These will continue to be monitored by the Council's Housing Committee into 2026/27 and beyond.
- 3.8 The current operating environment has improved slightly from last financial year although the pressure on rental income growth and on the HRA cost base still provide significant challenges in the medium term. The Council's decision to bring the housing service back into the Council provides opportunities for efficiencies to be realised and to reset the current position in the HRA 30 year business plan. Section 7 of this report outlines the strategy for 2026/27 which will set us on the journey to achieve this.

4 Housing Revenue Account Revised Forecast for 2025/26

- 4.1 The budget for 2025/26 reflected the increasing cost pressures on the HRA with a budgeted net operating surplus of £81,501. The revised forecast shows a variance of £48,988 from budget, increasing the operating surplus for the year to £130,489.
- 4.2 The areas of expenditure in the HRA operational budget vary from the original budget are supervision and management and repairs and maintenance budgets which have all been reprofiled following the transition of housing services back to the Council. This is to reflect the changes to charging between the general fund, the HRA and Cheltenham Borough Homes rather than any significant variances in overall costs. The changes since the draft budget reflect the updated forecast of staffing costs where vacancies have been carried through the winter. Likewise, depreciation calculations have been reviewed and updated for estimated component rates from the current round of procurement and changes to the timing of new acquisitions and neighbourhood works.
- 4.3 Rental income from dwellings is in line with budgeted levels of £25m. The void rate is currently 2.7% against a target of 2.0% caused by issues in capacity to turn around void properties. The delays in activity to bring the homes back into use is also reflected in the increased underspend in this area of the capital budget. Officers are currently reviewing capacity in this area to ensure the number of void properties can be reduced and re-let as quickly as possible.

4.4 Interest payable on HRA debt has been recalculated based on the re-profiled capital programme in the final budget and is still expected to be £15k below the budget set in February 2025 which assumed an average interest rate of 4.0%. The PWLB HRA rate which is 0.4% below the certainty rate which the General Fund receives is available up to June 2027 should CBC wish to utilise. This discounted rate is to support local authorities borrowing for the Housing Revenue Account and for refinancing existing HRA loans. Further opportunities to replace temporary debt with long term debt will be carried out as and when they arise.

5 Housing Revenue Account Budget 2026/27

5.1 The budget proposals for the HRA Operating Account in 2026/27 are set out in Appendix 2. The budget is set in comparison with the original budget and revised forecast for 2025/26.

5.2 This shows a larger operating surplus than the revised 2025/26 budget position and a contribution to the HRA balance at year end. One of the key drivers in taking the decision in October 2023 to bring housing services back to the Council was the sustainability of the HRA balance which fell below the target of £1.5m for the first time in 2023/24. Since the transition in July 2024, work has been focussed on understanding how this can be recovered over the medium term and how the HRA 30 year business plan can become more sustainable.

5.3 The 2026/27 budget proposal outlined in this report adheres to the principles of greater financial sustainability. As outlined in the section above, all rents will increase by 4.8% in line with the Government's Social Rent Policy following the announcement of the CPI for September at 3.8%. Social and Affordable rents are proposed to be capped at the Local Housing Allowance (LHA) as in previous years. On 24 October 2024 the Government launched a consultation on social housing rent policy which proposes to permit social rent to increase by CPI+1% for the five years up to 31 March 2031 which would apply to social and affordable rent. This increase has been applied in the future years of the budget but will be reviewed following the conclusion of the consultation.

5.4 Expenditure budgets reflect:

5.4.1.1 Following the taking of housing services back inhouse, ensuring that there are appropriate HRA recharge percentages from the general fund including all shared service costs.

5.4.1.2 Inflation on the majority of non-staff costs has been set at 3.4%

5.4.1.3 Assumption that Homes England funding continues at existing levels and shared ownership costs do not change substantially

5.5 Interest payable on temporary borrowing has been modelled at an average rate of 3.52% for 2026/27 and 3.25% for the subsequent two years. This is consistent with the rates used within the general fund budget. The future years factor in any assumed borrowing in 2026/27 and 2027/28 to fund the HRA capital programme. This is the area of HRA expenditure where the largest pressure is associated. Details of the strategies being employed by the Council to reduce exposure to higher interest rates on temporary debt is

set out in the general fund draft budget proposals for 2026/27 and the mid-term Treasury Management report which was presented to Full Council on 16 December 2025.

- 5.6 Within the medium term of the HRA budget, continued focus needs to remain to understand how overall HRA borrowing levels can be minimised. This will be influenced by the changes in Right to Buy legislation brought in, in prior financial years, which will mean more of the capital receipts will be retained and could be used to fully fund the acquisitions programme which currently relies on additional borrowing to maintain stock levels.
- 5.7 Likewise the stock condition survey will also mean the planned maintenance programmes for our existing stock will be amended as new data comes in which may change the levels of investment required and subsequently the overall levels of borrowing.
- 5.8 Until the impact of these changes is fully understood, a reduction in the other base costs in the HRA is required to support the medium-term sustainability of the HRA reserves. A total saving of £1m has been included in the medium-term projections for the HRA operating account. This will be made up as follows:

	2026/27	2027/28	Total
	£	£	£
Transition of housing services back to the Council	650,000	0	650,000
Reduction in Interest Payable	-	350,000	350,000
Total	650,000	350,000	1,000,000

- 5.9 The transition of housing services back in house is based on the calculations included in the original decision to wind up Cheltenham Borough Homes and will be implemented alongside the savings within the general fund. The reduction in interest payable will be delivered through debt management strategies outlined above. Progress against the achievement of these savings will be reported regularly through the budget monitoring reports.

6 HRA Capital Programme

- 6.1 The revised capital programme for 2025/26 shows that expenditure will be £2.002m under the original budget of £19.109m for existing properties. The revised capital programme for new build and acquisitions is also expected to be underspent by £2.273m against the original budget of £18.289m.

- 6.2 The main variances in the programme against the original budget relate to the following areas:

- Internal improvements – Expected to be underspent by £1,174m as a result of the work programme not being progressed to the timescales that the budget was set, although that profile has now been amended for future years to better reflect expected spend profiles

- Structural Works Surveys – Expected to be £0.478m underspent where works carried out during the year were not carried out to the timescales originally included in the budget.
- 320 Swindon Road – Expected to be £2.468m underspent. A delay to the on-site construction start to 17 November 2025 for 24 affordable homes, has meant the project has not been able to utilise the full year’s budget but is expected to deliver over a revised time period
- S106 Properties – Expected overspend of £3.131m, Developer led schemes for the acquisition of completed homes under a mix of tenures under section 106 agreements including 106 Swindon Farm which commenced in November 2024 and where 70 affordable homes are due to be constructed.
- Market Purchases - Acquisition of individual properties from the local market to support the wider strategies within the HRA business plan are expected to be underspent by £2.870m. These purchases are dependent on the appropriate properties coming to market that comply with the CBC vision.

6.3 As part of the consumer standards analysis undertaken by officers since the housing service transferred back to the Council in July 2024, the need to update our housing stock condition survey has been identified. Work commenced in Autumn 2024 and data on each of our properties will continue to be updated over the next few years. This will drive changes in the overall planned maintenance programme as the condition of the different property components are re-assessed. This will mean capital investment is being focused where it is most needed to ensure all our properties meet the Government’s Decent Homes Standard.

6.4 The capital programme for 2026/27 provides an additional £42.255m of investment in both existing homes and the acquisition and development of new homes. With the new build pipeline expected to deliver the 320 Swindon Road and Swindon Farm developments, this will boost our housing stock levels and start to build resilience in the HRA 30 year business plan. Additionally, work in our existing stock will focus on addressing any issues identified in the stock condition survey as well as balancing the benefits of retrofitting to reduce the overall carbon footprint of the stock whilst reducing energy costs for our tenants. Details by programme area for the four years to 2029/30 are given in Appendix 4.

6.5 During the 2026/27 financial year, other projects and schemes may come to light which require investment by the Council. These proposals will be considered by the Cabinet and approval will be requested through the relevant channels in line with the Council’s Budget and Policy Framework Rules.

6.6 The proposed funding of these programmes is set out at Appendix 3 and includes a combination of borrowing, Homes England grant, shared ownership sales, capital receipts and leaseholder contributions. In 2026/27 the programme is expected to increase levels of borrowing by £23.478m which places a significant pressure on the HRA operational budget as interest rates remain high. This is reflected in the HRA 30 year business plan which continues to show interest cover as a significant risk factor in the long term affordability of the operation of the HRA. This demonstrates the importance of the delivery of the planned savings in the 2026/27 budget strategy following the transition of the

housing service back to the Council in July 2024.

6.7 It should be noted that the planned programme for 2026/27 includes a budget of £1.300m for the removal of a combustible high risk external cladding system to three, five storey blocks of flats (Arle Road, Grevil Road and Orchard Way). A fire risk appraisal of external walls (FRAEW) was carried out in January 2025 and this concluded that the wall type presented an unacceptable level of risk where remediation works were required to reduce the risk to life safety to a tolerable level. Mitigation measures were immediately put in place to protect the resident's safety. This included changing the fire strategy from 'stay put' to 'simultaneous evacuation' and installing additional smoke detectors in the communal areas. These measures were approved by the Council's fire risk assessor, Ferntec as acceptable as an interim solution until the cladding could be removed. Residents have been kept informed throughout the process, with the most recent communication in January 2026.

6.8 An application to the Government's Cladding Safety Scheme for the full amount of funding is being prepared and it requires a statement from the Section 151 Officer of the impact on the Housing Revenue Account of not getting external funding. As the budget papers show, by including the £1.300m in the planned programme for 2026/27, the HRA reserves would remain low and have a significant impact on the ongoing financial sustainability of the HRA. Reserve levels for the HRA remain around the bare minimum levels they should be even with external funding and the identification of savings, and with an increase in stock and property numbers, the overall balances should continue to increase proportionately. Without external funding the risk to ensuring financial sustainability remains a risk and therefore additional savings over and above the already identified £650k included within the HRA operational budget would need to be found if external funding is not agreed.

7 Consultation process

7.1 The formal budget consultation on the detailed interim budget proposals took place over the period 19 December 2025 to 31 January 2026. The Cabinet sought to ensure that the opportunity to have input into the budget consultation process was publicised to the widest possible audience, predominately through its social media channels. During the consultation period, interested parties including businesses, parish councils, tenants, residents, staff and trade unions were encouraged to comment on the initial budget proposals.

7.2 The Budget Scrutiny Working Group has been meeting during the course of the year and has made a positive contribution to the budget setting process in considering various aspects of the budget leading to its publication. The group met on 7 January 2026 and comments have been fed back to the Overview and Scrutiny Committee and the Cabinet.

7.3 Public responses to the budget proposals with responses from the Cabinet are provided at Appendix 5.

8 Key risks

8.1 See Risk Assessment in Appendix 1.

Report author:

Jon Coldridge, HRA Accountant

Tel. 01242 264163; jon.coldridge@cheltenham.gov.uk

Appendices:

1. Risk Assessment
2. HRA Operating Account
3. Major Repairs Reserve and HRA Capital Programme (summary)
4. HRA 3-year Capital Programme (detail)
5. Equality Impact Assessment

Background information:

1. 2025/26 Final Budget Proposal report to Council - 21 February 2025;
2. The final local government finance settlement for 2026/27.

[Final Local Government Finance Settlement: England, 2026-2027 to 2028-2029 - GOV.UK](#)

Appendix 1: Risk Assessment

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
1.01	Volatility in the external policy environment including Government Policy may impact the economic operating environment and future funding of the HRA	Adele Taylor	5	3	15	Reduce the risk	Policy changes are monitored closely and the impacts understood and mitigated where there is a significant impact on the HRA (such as future rent policy). A 30-year financial plan is maintained, updated and stress tested regularly to ensure the HRA is financially viable over the long term	CBC finance team	Ongoing
1.02	If material and labour price increases and resource constraints continue in the medium term this may cause further financial restraints and the need for additional savings in the HRA	Adele Taylor	4	3	12	Reduce the risk	The current higher than inflation pay rises in the private sector and constraints in the construction sector will continue to be monitored carefully. Long term supply agreements are in place or will be put in place for new programmes through competitive procurement to reduce	CBC finance team	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							the risk of labour and material shortages. Sufficient internal resource will be maintained to reduce the impact of subcontractor price volatility. A 30-year financial plan is maintained, updated and stress tested regularly to ensure the HRA is financially viable over the long term. The pace and scale of future investment will be managed carefully to protect existing services and support for tenants.		
1.03	If there are insufficient resources to deliver planned maintenance to existing homes or meet additional compliance requirements, then homes may become non decent or there may be an increase in void loss	Adele Taylor	4	3	12	Reduce the risk	Robust stock condition data and compliance data is required to inform future capital spend and compliance requirements. Procurement best practice is followed with continuing contract management.	CBH through management agreement	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							A 30-year financial plan is maintained, updated and stress tested regularly to ensure the HRA is financially viable over the long term		
1.04	If the Net Zero Carbon programme is not carefully planned and delivered and not sufficiently funded by Government, there may be insufficient resources to deliver existing maintenance programmes and services	Adele Taylor	4	3	12	Reduce the risk	Resources have been set aside to conduct retrofit activities over the next 4 years in the capital programme. This includes procurement of a new term external works contract and the expectation of additional funding bids to central government for the retrofit programme. The target for new build land owned by the HRA is to deliver low carbon homes. Progress in the sector and funding proposals by Government will be carefully monitored. A 30-year financial plan is maintained, updated	CBC/CBH through partnership working	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							and stress tested regularly to ensure the HRA is financially viable over the long term		
1.05	With the transfer of the Housing Service from CBH to CBC is not successfully managed or savings opportunities are not successfully delivered there could be an impact on resourcing/capacity to deliver essential services and compliance requirements as well as an adverse impact on the financial resilience of the HRA	Adele Taylor	4	3	12	Reduce the risk	Consultation and close working will continue with CBH service teams, a programme manager has been appointed to manage the transition, there is ongoing financial monitoring of budgets and the HRA business plan	Adele Taylor	Ongoing
1.06	If changes in benefits, including changes to UC rates, or the cost-of-living crisis have a greater impact on tenants than anticipated and planned for, it may increase the level of arrears for the HRA and impact on vulnerable families	Adele Taylor	3	2	6	Reduce the risk	The HRA budget includes specific resources to control rent arrears and support tenants through transition to Universal Credit and support tenants during the cost-of-living crisis. This has been successful in	Adele Taylor	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							mitigating the impact so far.		
1.07	If void rent loss is higher than estimated, it will impact on assumed rent income in the HRA	Adele Taylor	3	2	6	Reduce the risk	Demand for social housing remains high and is increasing, private rents are increasing unaffordable for many, there remains a significant waiting list and short re-let times. Quality of homes needs to be maintained and changes in void levels monitored.	Adele Taylor	Ongoing
1.08	If the demand for reactive repairs increases, there may be insufficient budget to meet demand	Adele Taylor	3	2	6	Reduce the risk	The planned maintenance programme for existing homes is delivered each year. A 30-year financial plan is maintained, updated and stress tested regularly to ensure the HRA is financially viable over the long term. Major peril to the stock is fire which is covered by appropriate	Adele Taylor	Ongoing

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
							insurance.		
1.09	If there are insufficient new supply opportunities (land/acquisitions) or delivery on sites such as new affordable homes from the GVD the ambitious targets for net new supply will not be achieved and the HRA will not be strengthened by generating additional future income	Adele Taylor	3	2	6	Reduce the risk	The transition of CBH to CBC will strengthen the combined development team. A 30-year financial plan is maintained, updated and stress tested regularly to ensure the HRA is financially viable over the long term	CBC via Strategic Housing Delivery Group, Council Member Housing Working Group	Ongoing
1.10	If the capital receipts held from RTB sales under the retention agreement with MHCLG are not used within 5 years of receipt, they are repayable with interest to the Government.	Adele Taylor	3	1	3	Reduce the risk	The acquisition programme is continuing at a level which is adequate to use receipts before they would be repayable. This position is regularly monitored.	CBC through partnership working	Ongoing

HRA OPERATING ACCOUNT

	2025/26		2026/27	2027/28	2028/29
	Original	Forecast	Estimate	Projections	
	£	£	£	£	£
EXPENDITURE					
General & Special Management	6,265,990	6,272,367	5,321,491	6,342,700	6,642,700
Supervision & Management	4,152,600	4,361,152	5,210,712	4,525,427	4,825,427
Rents, Rates, Taxes and Other Charges	158,900	222,400	158,900	225,000	225,000
Repairs & Maintenance	5,810,710	5,248,541	5,429,404	6,084,000	6,284,000
Provision for Bad Debts	250,000	250,000	250,000	279,000	295,000
Interest Payable	3,711,499	3,696,227	4,211,208	4,500,000	4,850,500
Depreciation of Dwellings	5,819,700	5,819,700	5,819,700	6,365,200	6,656,400
Depreciation of other Assets	315,200	315,200	315,200	327,200	331,200
Debt Management Expenses	116,000	116,000	116,000	121,800	127,900
Efficiency Savings	-650,000	-374,000	-650,000		
Strategic management	874,200	874,200	874,200	931,043	960,837
TOTAL EXPENDITURE	26,824,799	26,801,787	27,056,815	29,701,370	31,198,964

INCOME

Dwelling Rents	25,018,500	25,018,500	25,876,807	27,800,288	30,145,493
Non Dwelling Rents	273,200	288,476	316,500	327,500	338,500
Charges for Services and Facilities	1,276,300	1,287,000	1,287,000	1,327,000	1,367,500
Contributions towards Expenditure	278,300	278,300	278,300	278,300	278,300

TOTAL INCOME	26,846,300	26,872,276	27,758,607	29,733,088	32,129,793
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NET INCOME FROM SERVICES (Income)	21,501	70,489	701,792	31,718	930,829
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Interest Receivable	60,000	60,000	60,000	60,000	60,000
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NET OPERATING SURPLUS/DEFICIT	81,501	130,489	761,792	91,718	990,829
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Appropriations

Revenue contributions to Capital	0	0	0	0	0
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Net Increase/(Decrease) in reserves	81,501	130,489	761,792	91,718	990,829
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Revenue Reserve brought forward	603,500	603,500	733,989	1,495,781	1,587,500
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Revenue Reserve Carried Forward	685,001	733,989	1,495,781	1,587,500	2,578,329
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Average Social Rent:-					
Increase 1st April			4.80%	4.80%	4.80%
48wk		110.81	116.12	121.70	127.54
52wk		102.28	107.19	112.34	117.73
Average Stock		4317	4347	4448	4448

Average Affordable Rent:-					
Increase 1st April			4.80%	5.00%	5.00%
48wk		180.31	188.97	198.04	207.54
52wk		166.44	174.43	182.8	191.58
Average Stock		212	237	262	287

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MAJOR REPAIRS RESERVE

	2025/26		2026/27	2027/28
	Original	Forecast	Estimate	Projections
	£	£	£	£
Balance brought forward	-	-	-	-
Depreciation of Dwellings	5,819,700	5,819,700	6,074,000	6,365,200
Depreciation of Other Assets	315,200	315,200	321,200	327,200
	6,134,900	6,134,900	6,395,200	6,692,400
Utilised to fund Capital Programme	- 6,134,900	- 6,134,900	- 6,395,200	- 6,692,400
Balance carried forward	-	-	-	-

HRA CAPITAL PROGRAMME

	2025/26		2026/27	2027/28
	Original	Forecast	Estimate	Projections
	£	£	£	£
EXPENDITURE				
EXISTING STOCK				
Property Improvements & Major Repairs	18,509,000	16,106,000	20,112,000	17,197,000
Adaptations for the Disabled	600,000	1,000,000	600,000	600,000
Other inc repurchases of S/O Dwellings	60,000	185,000	100,000	60,000
	19,169,000	17,291,000	20,812,000	17,857,000
NEW BUILD & ACQUISITIONS	18,229,000	15,831,000	22,516,083	27,804,573
TOTAL	37,398,000	33,122,000	43,328,083	45,661,573
FINANCING				
Capital Receipts inc Commuted Sums	6,140,000	3,935,500	3,940,000	3,940,000
HRA Revenue Contribution	-	-	-	-
Leaseholder Recharges	100,000	100,000	100,000	100,000
Major Repairs Reserve	6,134,900	6,134,900	6,395,200	6,692,400
Grants & Shared Ownership Sales	4,510,000	1,271,900	9,414,586	5,914,168
Borrowing	20,513,100	21,679,700	23,478,297	29,015,005
TOTAL	37,398,000	33,122,000	43,328,083	45,661,573

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PROPERTY IMPROVEMENT & MAJOR WORKS							
Programmes of Work	Description of Works	2025/26 Budget	2025/26 Forecast	2026/27 Projection	2027/28 Projection	2028/29 Projection	2029/30 Projection
EXTERNAL IMPROVEMENTS	External improvements to the external fabric of existing homes including roofs, chimneys, rainwater goods, facias, repointing of walls	1,405,000	1,405,000	1,594,000	1,506,000	1,561,000	1,607,830
INTERNAL IMPROVEMENTS	Internal improvements to existing homes including replacing kitchens, bathrooms, showers, rewires, consumer units	6,218,000	5,043,743	6,471,000	6,665,000	6,879,000	7,085,370
PATHS, FENCES	Renewal of fences, ramps, paths and boundary walls	280,000	310,000	191,000	196,000	202,000	220,000
NEIGHBOURHOOD WORKS	Improvements to external communal areas including sheds, outbuildings, that generate higher amenity value	78,000	78,000	81,000	83,000	86,000	90,000
ENERGY EFFICIENCY & OTHER SUSTAINABILITY MEASURES	Improving the energy efficiency of the existing housing stock to meet the targets for 2030 - measures include the installation of top up loft insulation, cavity wall insulation, external wall insulation, and new heating systems such as ground source and air source heat pumps	4,442,000	4,435,000	4,645,000	2,663,000	3,678,000	3,500,000
RENEWAL OF HEATING SYSTEMS	Replacement energy efficient boilers and full central heating systems, plus high efficiency programmable electrical heating as required in existing homes	343,000	146,700	322,000	261,000	298,000	397,000
MAJOR REFURBISHMENTS TO VOID PROPERTIES	Renovating existing homes that become vacant prior to reletting and which require significant works, such as new kitchen, bathroom, plastering	1,450,000	1,450,000	1,236,000	1,273,000	1,311,000	1,350,000
WINDOWS & DOORS	Replacement PVCu windows and composite or timber entrance and communal doors; fire doors installed where required	44,000	271,162	233,000	240,000	247,000	255,000
ASBESTOS	Removal of asbestos from existing homes as required to facilitate internal and external improvement works under other programmes	500,000	309,777	515,000	530,000	546,000	563,000
SHELTERED ACCOMODATION	Improvements to communal areas in existing sheltered schemes including renewing furniture, fixtures and fittings and other equipment	25,000	25,000	26,000	27,000	27,000	39,000
DOOR ENTRY SCHEMES	Renewal of door entry systems on sheltered and general needs blocks	142,000	82,984	280,000	289,000	297,000	306,000
STRUCTURAL WORKS & SURVEYS	Structural works to reinstate the structural integrity of buildings typically those subjected to cracking through ground movement or existing structural defects and provision for stock condition surveys	843,000	365,000	196,000	202,000	208,000	215,000
COMMUNAL WORKS	Renewal of services serving communal areas such as wiring, lighting, fire detection, flooring, CCTV	283,000	200,608	271,000	280,000	291,000	300,000
FIRE PROTECTION	Improvements to communal areas and existing homes identified through fire risk assessments to ensure the Council adheres to regulatory requirements	500,000	500,000	2,300,000	1,030,000	546,000	-
LIFTS	Replacement of passenger lifts and installation of new chair lifts as required	294,000	210,000	300,000	320,000	100,000	50,000
NON TRADITIONAL HOMES (CORNISH UNIT PROPERTIES)	Renovation of thirty Cornish, non traditional build, type properties and further energy efficiency measures	-	-	-	-	-	-
GARAGE IMPROVEMENTS	Upkeep of the existing garage blocks	30,000	30,000	75,000	78,000	81,000	85,000
WARDEN CALL UPGRADE	Renewal of the existing analogue warden system with a new digital compatible system	340,000	184,144	20,000	30,000	-	-
FEE FOR MANAGING CAPITAL PROGRAMME	Management fee for Investment Team to manage the above programmes of work	1,292,000	1,059,231	1,356,000	1,424,000	1,467,000	-
Disabled Adaptations	Adaptations for the Disabled (CBC)	600,000	1,000,000	600,000	600,000	600,000	-
Small Works	Small Works	-	-	100,000	100,000	100,000	100,000
TOTAL BUDGET FOR EXISTING PROPERTIES		19,109,000	17,106,348	20,812,000	17,797,000	18,525,000	16,163,200
External Funding				- 1,072,786	- 1,326,068	- 1,289,369	
TOTAL BUDGET FOR EXISTING PROPERTIES NET OF EXTERNAL FUNDING		19,109,000	17,106,348	19,739,214	16,470,932	17,235,631	16,163,200
				630,214			
NEW BUILD & ACQUISITIONS							
NEW BUILD (APPROVED)		2025/26 Budget	2025/26 Forecast	2026/27 Projection	2027/28 Projection	2028/29 Projection	2029/30 Projection
320 SWINDON ROAD	Land led scheme for 24 low carbon homes on Council land	3,740,000	1,271,923	4,501,083	296,573	-	-
MONKSCROFT SCHOOL	Land led scheme for 70 low carbon# homes on Council land	880,000	938,770	8,580,000	8,655,000	-	-
S106 PURCHASES	Developer led schemes for the acquisition of completed homes under a mix of tenures under section 106 agreements	8,359,000	11,490,291	4,085,000	423,000	-	-
MARKET PURCHASE	Acquisition of individual properties from the local market to support the wider strategies within the HRA business plan	5,000,000	2,130,000	5,000,000	5,000,000	5,000,000	-
OTHER SCHEMES	Provision for new land led schemes and s106 schemes not currently in contract - includes provision for affordable homes from the Golden Valley Development	250,000	-	250,000	13,430,000	22,333,000	-
Purchase of Shared Ownership Dwellings	Purchase of Shared Ownership Dwellings	60,000	185,000	100,000	60,000	60,000	-
TOTAL BUDGET FOR NEW BUILD & ACQUISITIONS		18,289,000	16,015,984	22,516,083	27,864,573	27,393,000	-

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Appendix 5: Equality Impact Assessment

Introduction

An Equality Impact Assessment (EqIA) is a method for assessing the effects or impacts of a council policy or function on removing barriers to equality.

The Equality Act 2010 includes a public sector equality duty which requires public authorities to try and eliminate discrimination; advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it and promote equality and good relations across a range of protected characteristics.

The protected characteristics are:

Age	Disability	Gender Reassignment
Marriage and civil partnership	Pregnancy and maternity	Race
Religion or belief (including lack of belief)	Sex	Sexual orientation

An EqIA should be completed with the full range of protected characteristics considered during the initial stages of developing new strategies, policies, functions or services, prior to starting a procurement exercise and before decisions are made.

Examples of when an EqIA should be completed are:

<ul style="list-style-type: none"> Any proposals to introduce or add to a service 	<ul style="list-style-type: none"> Any proposals to adopt policy priorities, strategies and plans
<ul style="list-style-type: none"> Any proposals to remove, reduce or alter a service 	<ul style="list-style-type: none"> Changes to staffing structure where groups of employees are likely to be negatively affected
<ul style="list-style-type: none"> Any new policies or changes to policies 	<ul style="list-style-type: none"> Any proposals in relation to procured or commissioned services

Stage 1 - Equality Screening

Whenever a policy/service or function is reviewed, changed, developed or removed an initial equality impact assessment stage 1 will need to be undertaken. This is a screening template and will help establish whether a full assessment is needed. This should be done at an early stage of the process so that it is part of policy development.

Stage 2 – Equality Impact Assessment

This is the full EqIA and seeks to identify the equality considerations that have been taken into account including any mitigating actions proposed and ensures decisions are based on evidence. The EqIA will need to be agreed with the appropriate Head of Service or Director and should be included on the decision making report, along with commentary on the assessment in the main body of the report.

STAGE 1 – Equality Screening

1. Identify the policy, project, function or service change

a. Person responsible for this Equality Impact Assessment

Officer responsible: Jon Whitlock	Service Area: Finance & Assets
Title: Head of Finance (Deputy s151 Officer)	Date of assessment: February 2026

b. Is this a policy, function, strategy, service change or project?

Other

If other, please specify:

This is the final budget proposal for 2026/27 for the housing revenue account

c. Name of the policy, function, strategy, service change or project

The Final Housing Revenue Account & Capital Budgets for 2026/27

Is this new or existing?

New

Please specify reason for change or development of policy, function, strategy, service change or project

The Local Government Finance Regulations require a draft budget to be presented for consultation for both the General Fund and Housing Revenue Account in advance of a final budget being presented to Full Council.

d. What are the aims, objectives and intended outcomes and who is likely to benefit from it?

Aims and Objectives:	To propose a final budget for the housing revenue account revenue and capital budgets for 2026/27 and report on the forecast budget position for 2025/26.
Outcomes:	To approve the budget proposals in advance of the 2026/27 financial year.
Benefits:	To provide a balanced budget for the housing revenue account which will allow services to be continued to be delivered whilst building back reserves following a period of significant financial pressure.

e. What are the expected impacts?

Are there any aspects, including how it is delivered or accessed, that could have an impact on the lives of people, including employees and customers.

Yes

Do you expect the impacts to be positive or negative?

Positive

Please provide an explanation for your answer:

Some of the savings and efficiencies required to deliver the budget proposal may impact on the lives of employees, tenants and customers. This will be determined as services are re-aligned and merged more closely between the general fund and housing. If this is the case, any specific decisions will be subject to appropriate risk assessments and separate consultation where required.

Any impact of savings and efficiencies is expected to be offset by the investment in growth and the overall outcome of allowing the Council to continue to deliver core local services in Cheltenham.

If your answer to question e identified potential positive or negative impacts, or you are unsure about the impact, then you should carry out a Stage Two Equality Impact Assessment.

f. Identify next steps as appropriate

Stage Two required

Yes

Owner of Stage Two assessment

Leadership Team

Completion date for Stage Two assessment

As service re-organisation is determined.

Please move on to Stage 2 if required ([intranet link](#)).

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