



Oversight and Governance

Chief Executive's Department
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CABINET- SUPPLEMENT PACK

Monday 13 January 2025
2.00 pm
Council House, Plymouth

Members:

Councillor Evans OBE, Chair

Councillor Laing, Vice Chair

Councillors Aspinall, Briars-Delve, Coker, Dann, Haydon, Lowry, Penberthy and Cresswell.

Please see additional information enclosed for items 6, 8 and 10.

Tracey Lee

Chief Executive

Cabinet

- 6. Children's Services Update: (Pages 1 - 8)**
- 8. Council Tax Base Setting and Council Tax Support Scheme 2025/26: (Pages 9 - 14)**
- 10. Fees and Charges: (Pages 15 - 20)**

Cabinet



Date of meeting:	13 January 2025
Title of Report:	Children's Services Update
Lead Member:	Councillor Jemima Laing (Deputy Leader, and Cabinet Member for Children's Social Care, Culture and Communications)
Lead Strategic Director:	David Haley (Director for Childrens Services)
Author:	Vivien Lines, Children's Transformation Team
Contact Email:	Vivien.lines@plymouth.gov.uk
Your Reference:	
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

This report provides the fifth monthly update on and response to the Quarter I Financial Monitoring Cabinet Report presented in August 2024. The Quarter I Monitoring Report identified a budget variation of £4.692m forecast overspend related to placement costs of children in Plymouth's care. A first children's services update was provided to September Cabinet as recommended in the Quarter I monitoring report and this report provides a further update and response to that position.

Recommendations

For Cabinet to note the report.

Relevance to the Corporate Plan and/or the Plymouth Plan

Keeping children, adults and communities in Plymouth safe.

Implications for the Medium Term Financial Plan and Resource Implications:

The report relates to MTFP commitments for the cost of care for children in our care.

Financial Risks

There are significant financial risks to the Council from pressures in this area as set out in the paper.

Carbon Footprint (Environmental) Implications:

None

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

The paper addresses risks to the organisation.

Appendices

**Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Briefing report title							

Background papers:

*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7

Sign off:

Fin	OW. 24.25. 007			Mon Off	LS/00 0031 97/26 /LB/0 9/01/ 25	HR	CS.24 .25.03 0	Assets		Strat Proc	
Originating Senior Leadership Team member: David Haley (Director for Children’s Services)											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 08/01/2025											
Cabinet Member approval: Councillor Jemima Laing (Deputy Leader, and Cabinet Member for Children’s Social Care, Culture and Communications)											
Date.10 January 2025											

I. Background and context

- I.1 The approved Council budget for Children, Young People and Families in 2024/25 is £59.975m of which £36.725m is allocated to the placement costs for Children in the Care of Plymouth Local Authority. At the end of November 2024, the predicted forecast spend on placements is £42.255m (a variance of £5.530m). This is a deterioration of £1.076m since the previous month.
- I.2 526 children were in the care of the Local Authority at the end of November an increase from 518 at the end of October reversing a general downward trend in numbers over the previous six months (from 530 in May 2024). The increase is as a result of both more children coming into care and fewer children leaving care in the month. 19 children came into care during November and 11 left care.
- I.3 The places where children live, and their costs, are set out in the chart below.

Type of Placement	Estimated Numbers	Existing Budget £m	Month 7 Forecast £m	Actual Numbers Month 8	Month 8 Forecast £m	Variance to Month 7 £m	Variance to Budget £m
External Residential	50	15.248	17.871	64	18.650	0.779	3.402
Unregistered	6	3.387	5.806	7	6.043	0.237	2.656
External Fostering	158	9.251	8.880	154	8.88	0.000	-0.371
In-House Foster Care	126	2.855	2.855	134	2.855	0.000	0.000
In-House Connected Carers	42	0.952	0.952	50	0.952	0.000	0.000
External Supported Living	41	3.758	3.540	49	3.600	0.061	-0.158
Other Placement Settings - Children in Care	65	1.274	1.274	68	1.274	0.000	0.000
TOTAL	488	36.725	41.178	526	42.255	1.076	5.530

- I.4 A key reason for the deterioration in forecast budget position continues to be that we experience challenges finding fostering placements for children when they first come into care as well as for those children in residential settings who are identified as being ready to move onto a family setting and where family finding is actively progressing. As a result, children are placed in high-cost residential placements whilst we continue to search for foster families and as a result of a lack of supply of residential placements, some children are placed in unregistered arrangements as suitable residential placements cannot be identified.
- I.5 The financial pressure is from an increase in the number of children in unregistered arrangements and an increase in the proportion of children in care who are looked after in high-cost residential placements.
- I.6 At the end of November there were 7 cared for young people in unregistered arrangements. Unregistered Placements can cost on average £12,000-£16,000 per child a week, although in some cases have cost over £29k per child p/week. Our current forecast spend for unregistered placements is £6.043m, a deterioration of £0.237m as a result of an additional child requiring a placement of this kind this month.
- I.7 As of 2nd January 2025 there are four children in unregistered settings. Two are in provision which is registered with CQC (but not Ofsted) and there are no plans to move them from this provision.

Two children have plans in place to move into registered provision this month. One of these will move to a lower cost provision but the other registered provision will be an increased weekly cost.

- 1.8 During November, the number of children in residential settings increased to 64 and a small group moved to higher cost placements during the month due to an increase in their needs, leading to an increase in the forecast position from £4.454m to £5.530 (a deterioration of £1.076m).
- 1.9 During November, Panel decision making led to a cost avoidance of £918k, where alternatives to care were identified and agreed for several children who were on the edge of coming into care.

2. Learning from Quality Assurance

- 2.1 Each month a review is undertaken of the children whose placement moves have impacted negatively on the placement budget and the findings for these children are that;
 - Families are not yet always receiving early help support to prevent their problems from escalating.
 - Social work involvement can be characterised by repeated assessments without effective intervention to achieve change for the family.
 - Assessments do not always fully consider families histories and previous concerns.
 - Physical abuse, neglect and domestic abuse are the main concerns experienced by the children.
 - Most children have been known for a significant period prior to coming into care and when they come into care their needs can be complex such that they find it hard to attach to replacement carers leading to placement instability.
- 2.2 To improve practice in these areas, in line with the strategic priorities in our three-year transformation plan, over the last 12 months we have moved more of our Targeted Help teams to deliver Early Help and preventative interventions to ensure that we can reach children and families at the earliest opportunity, provide intensive support packages and reduce the need for statutory intervention. This includes through closer alignment with MASH and the Initial Response Teams. As a result, we are already seeing an increase in the number of families receiving targeted help and a reduction in the number of families receiving a statutory intervention and audit work confirms that decisions and support provided is appropriate and is preventing need from escalating and reduce the impact of cumulative harm on children over time, minimising the likelihood of a need for high-cost residential placement in the future. Between April 2024 and October 2024, the number of referrals received by statutory social work service reduced from 305 to 215 and at the same time the number of children receiving a targeted help intervention increased from 184 to 269.
- 2.3 Service redesign and practice improvements are leading to more assertive and earlier decisions for children where statutory help is needed reducing the stop start interventions with families that have been the experience for too many families, including the children in this audit sample.
- 2.4 Increasing our capacity to provide support earlier will not have an immediate impact for those children that have already suffered from repeated patterns of harm, and we will continue to work with these children and their families to mitigate this harm.
- 2.5 Audits evidence that our social work practice is improving, assessments are more robust and social workers and team managers are making better and more confident decisions for children at risk of significant harm in a timelier way.
- 2.6 Specific improvements include;
 - Development of our family hubs and the offer from our children's centres to better meet need in local communities.
 - Development of a strengthened early help offer with partners, including through emerging pilots in targeted areas of Plymouth.
 - Implementation of an integrated Front Door to ensure more families get the right help when their problems are first identified.

- The Targeted Help Teams have been implemented within our strengthened front door alongside our MASH and Initial Response Teams to provide intensive and focused support to families at the earliest opportunity.
 - Simplifying the pathways between Early Help, Targeted Help and Statutory Support to ensure families are better supported when statutory teams no longer need to be involved and ensure that change is sustained.
 - Strengthening our partnership workforce development programme for Domestic Abuse and assessment and care planning with all social workers and managers attending refreshed training covering the fundamental expectations of practice in these areas.
 - Implementing the tools developed by our Plymouth Safeguarding Children Partnership to improve partnership approaches to child sexual abuse, neglect, domestic abuse and adolescent exploitation.
 - Providing training to social workers on holding Family Network Meetings and ensuring these are held with all families they work with at an early point to ensure that family and community resources are maximised in the support plan that is developed for a family and to sustain change when practitioners are no longer involved.
 - Delivery of a Leadership and Management Development Programme setting expectations of managers regarding the quality and oversight of practice, and to develop their performance management and financial skills.
 - Strengthened senior management oversight to ensure that children come into care in planned way and where there is a risk of high-cost decisions through weekly panels for children who are at risk of care, at risk of moving into high-cost placement and of those children with plans to step down from residential.
 - Delivery of the Family Homes for Plymouth Children Programme which is ensuring have access to the right family placement in line with their assessed needs from when they first come into care and to ensure that residential provision is only used when it is needed and is high quality, value for money and close to Plymouth.
- 2.7 The focus continues to be on ensuring that families are provided with the right help when difficulties first emerge, to intervene in a timely and effective way when problems become more complex and to ensure the right placement, stable care and active care planning for children and young people when they do need to be in our care. Investment in early help and prevention to meet family need when it first emerges, in particular reaching families where there is a risk of domestic abuse and child neglect, would impact positively on spend on children's placements.
- 3. The Family Homes for Plymouth Children Transformation Programme**
- 3.1 The learning from the experiences of these children has informed the priorities of our programme of work to ensure more children in care are in family homes in Plymouth and all children have access to the right placement, in line with their needs, from when they first come into care.
- 3.2 A lack of suitably skilled and experienced foster carers for these children, to provide them with stability and rebuild attachments from when they first come into care, has led to children experiencing a number of moves, including into high cost and unregistered settings.
- 3.3 The lack of suitable family placements is leading to some children experiencing residential placements when a family setting is the desired plan for them, and to children remaining in residential settings for longer than they need. In addition, the pressure on the placements system is leading to some children being placed in very high-cost unregistered settings. This is a national issue.
- 3.4 64 (12.1%) children in care are currently placed in residential settings. This includes some very young children who would usually be in foster care but where foster placements are not available due to a lack of national sufficiency. 21 children in residential placements are currently identified as ready to move into a fostering setting but despite local and national searches no suitable foster carers can be identified for these children at this time. These children are reviewed twice weekly to ensure all actions to identify a family placement are being progressed.

3.5 Despite continuous searching, the fostering market remains highly challenging. Children transitioning from residential care are likely to need experienced, specialist foster carers and there is a limited number of this calibre of carers available in Plymouth and across the country. We are currently progressing plans for five children to step down from residential care to fostering, four to Foster for Plymouth foster carers and one to an Independent Fostering Agency carer. There are several other children where moves were scheduled to be achieved this year to achieve savings, and foster placements have not yet been identified.

Foster for Plymouth Growth

3.6 Focused work is taking place to improve recruitment and promote the enhanced offer that has been agreed for Foster for Plymouth foster carers. Our first Mockingbird constellation, a model where foster carers support each other to meet the needs of children in care placed with them, was launched on 1st November and plans are in place for a second Mockingbird during 2025-26.

3.7 Foster for Plymouth is currently introducing a High Support fostering programme for carers taking children who would otherwise be placed in residential care, which attracts an enhanced level of support and enhanced financial remuneration. In addition, Foster for Plymouth are also currently introducing an Emergency Fostering offer, providing foster carers who will offer very short-term placements for children coming into care in an unplanned way following which children will be returned home, to an alternative family member or move to a suitable longer-term placement if this is needed.

3.8 A foster carer retention model is being implemented, with payments linked to successful years' fostering for Plymouth, and proposals are also being progressed to enhance access to capital grants to increase carers' capacity to foster, the support and social committee offer, consulting with carers about what would make a difference to them.

3.9 Our Special Guardianship Support team is developing proposals to protect carers allowances, to encourage them to become Special Guardianship carers, whilst this would not reduce spend it would enable a child to leave care which is a better option for the child and reduces the associate costs including social worker and Independent Reviewing Officer time.

4. Market development

4.1 As a result of a shortage of residential placements locally and the high cost of residential placements nationally, Plymouth City Council is progressing plans to become a direct provider of residential care for children in three areas;

- Development of residential overnight short breaks for children with complex health needs and disabilities as part of a wider support offer to families.
- Residential provision for children in care.
- Residential care for children with very complex emotional and behavioural needs to be developed in partnership with the ICB.

Residential short breaks for disabled children

4.2 A feasibility study is being undertaken to considered utilising an existing Plymouth City Council building which, with significant refurbishment, could potentially be suitable for this development. This provision would be designed to;

- Provide overnight short breaks for children with complex health and disability needs following an assessment to identify eligibility and determine a resource allocation.
- Enable the development of a 'hub' for partners working with children with complex health needs to become co-located and integrated in Plymouth.
- Provide support to families including through family support, outreach and activity-based care in the community, in combination with a short break residential offer, to stabilise children's placement at home.

- Prevent some children coming into longer term residential care as a result of not having a suitable short break or having the early intervention and family support that could be achieved with a more varied offer of combined outreach support and residential breaks.
- Improve care planning and outcomes for children and young people including preparation for and transition to adulthood.

Residential Children's Homes

- 4.3 Like many Local Authorities nationally, PCC has become reliant on the independent sector for a significant volume of fostering and residential provision for children in the care of the Local Authority. At the same time, the independent sector has demonstrated that it is not able to provide sufficient high-quality and value for money placements to meet the needs of our young people.
- 4.4 £2m capital, funded by service borrowing, has been agreed to purchase two four-bedroom homes with annexes to establish two three bedded children's homes in Plymouth. The service borrowing costs will be factored into future year's placement budgets, in line with rates provided by our Capital Finance Team. These costs will be offset by the financial benefits realised from this proposal.
- 4.5 An offer has been accepted on the first house and work is progressing to complete the purchase and refurbishment required to enable the home to open as early as possible within 2025/26 subject to the recruitment of the Registered Manager and staff team, which will commence early in 2025/26, as well as registration with Ofsted which currently represents a key risk to the timeline.
- 4.6 A successful workshop was held with health partners on the 20th December to inform the development of a bid to the DfE Capital scheme to establish highly specialised residential provision for children with complex emotional and behavioural needs.

5. Conclusions

The children's fostering and residential markets remain extremely challenging with a lack of sufficiency driving some children into very high cost residential and unregulated arrangements. The evolving nature of children's needs and predicting the specific timing and requirements for their placement in our care remains a challenge. The development of our in house Foster for Plymouth service and the development of in house residential provision for children are key developments as part of an overall approach to support more children to live in families close to Plymouth.

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Cabinet



Date of meeting:	13 January 2025
Title of Report:	Council Tax Base Setting 2025/26 and Council Tax Support Scheme 2025/26
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Carolyn Haynes (Lead Accountancy Manager) Paul Walshe (Head of Revenues, Benefits and Service Centre)
Contact Email:	Carolyn.haynes@plymouth.gov.uk
Your Reference:	FIN/CTB25-26
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

To recommend the 2025/26 Council Tax Base to Council in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012.

Agree actions from the annual review of the Council Tax Support (CTS) scheme.

Recommendations and Reasons

That Cabinet recommend to Council –

1. The Council Tax Base for 2025/26 of 76,557 equivalent Band D dwellings as set out in the report.
2. The continuation of the current Council Tax Support scheme and Exceptional Hardship Scheme for 2025/26 with no updates.

Reason for recommendations: to meet the legal requirements to set the Council Tax Base for budget setting purposes.

To help ensure that the Council Tax Support scheme treats claimants consistently, is clear to understand and is easy to administer.

Alternative options considered and rejected

It is a statutory requirement for Council to approve the Council Tax Base for the forthcoming financial year and annually review their CTS scheme. The option to amend the Council Tax Support scheme requires public consultation, and as there are no major Government amendments, it is considered correct to continue with the existing scheme.

Relevance to the Corporate Plan and/or the Plymouth Plan

The Council Tax Base and associated 2025/26 budget papers will set out the resources available to deliver the Corporate Plan priorities.

Sign off:

Fin	DJN. 24.25. 144	Leg	LS/00 0033 90/16 /LB/2 4/12/ 24	Mon Off		HR		Asset s		Strat Proc	
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Originating Senior Leadership Team member: David Northey (Service Director for Finance)

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 22/11/2024

Cabinet Member approval: Councillor Chris Penberthy (Cabinet Member for Housing, Cooperative Development and Communities) approved via email

Date approved: 09/01/2025

A. Council Tax Base Calculation

I. INTRODUCTION

- I.1 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 make arrangements for the setting of the Council Tax. The arrangements include the determination of the Council Tax Base. A Council resolution is necessary. The decision must be notified to the major precept authorities.
- I.2 For the year commencing 1 April 2025, the major precept authorities will be Devon and Cornwall Police and Crime Commissioner and Devon and Somerset Fire and Rescue Authority.
- I.3 The Council must determine its Council Tax Base for 2025/26 during the period 1 December 2024 to 31 January 2025. The Council Tax Base is the measure of the taxable capacity of an area, for the purpose of calculating an authority's Council Tax. It represents the estimated number of Band D equivalent chargeable dwellings for the year. It also takes into account the authority's estimated Council Tax collection rate. The level of Council Tax subsequently set must be determined using the Council Tax Base figure. The Council Tax Base calculation is attached in Appendix B.
- I.4 The calculation of the Council Tax Base allows for discounts under the Council Tax Support Scheme.

2. PURPOSE OF THE REPORT

- 2.1 The purpose of this report is to propose to Council the Council Tax Base of 76,557. The Council Tax Base for 2024/25 was 75,389.
- 2.2 The Tax Base calculation includes the impact of the Council Tax Support Scheme. Tax base calculations also include assumptions for the financial impact from the cost-of-living crisis and the continuing requirements of citizens for support to pay their Council Tax through the Council Tax Support scheme.

3. TAX BASE CALCULATIONS

- 3.1 Council Tax Base figures are calculated by the billing authority as the aggregate of the "relevant amounts" calculated for each property valuation band multiplied by the estimated "collection rate" for the year.
- 3.2 Relevant amounts are:
 - (a) The number of chargeable dwellings in that band shown in the valuation list as at 16 September 2024 (Ministry of Housing, Communities & Local Government (MHCLG) return – Council Tax Base (CTB));
 - (b) The number of discounts, disabled reductions and exemptions which apply to those dwellings;
 - (c) Estimated changes in the number of chargeable properties between 16 September 2024 and 31 March 2026;
 - (d) Impact of the Council Tax Support Scheme;

(e) The number of Band D equivalents within each different band.

- 3.3 The collection rate is the billing authority's estimate of the total amounts of 2025/26 Council Tax which will ultimately be paid or transferred into the Collection Fund.
- 3.4 This report assumes a collection rate for Council Tax of 97.5%. This rate reflects recent arrears collection performance, the pattern of write offs and the impact of Universal Credit. Analysis of collection rates across the age profile of debts suggests that an eventual collection rate of 97.5% is realistic and prudent in the current economic climate.
- 3.5 Appendix C shows the tax base used for the previous three years for comparison.
- 3.6 There are assumption in the tax base for growth, but the actual increase on the previous year's tax base was limited. The total number of dwellings in the valuation list as at 15 September 2024 was 123,273 compared to 123,153 in the valuation list as at September 2023. This represent a small increase of 120 dwellings on the previous year. There is a risk that this may impact on the Council Tax surplus/deficit position at the end of 2025/26.

4. COUNCIL TAX SUPPORT

- 4.1 Plymouth City Council provide a local assistance schemes known as Council Tax Support and a discretionary Exceptional Hardship Scheme. The main Council Tax Support (CTS) scheme requires all working age claimants to make a minimum 20% contribution towards their Council Tax bill. All local authorities administer the same Council Tax Support scheme for Pension Age council tax payers under regulations prescribed by central government.
- 4.2 Plymouth operates an income banded working age CTS scheme. The amount of support awarded is based on the composition of the household and the income band in which the household income falls. Those on a basic qualifying benefit, known as a passported benefit, and those who receive a war pension or war disablement benefit receive a maximum 80% towards their Council Tax.
- 4.3 CTS continues to provide vital support for many households in the city who have low incomes. It is expected that the caseload and scheme cost within 2025/26 can be funded within the available financial envelope.
- 4.4 All councils are required to annually review their local CTS schemes. Plymouth has reviewed the CTS scheme during 2024 to consider changes that could provide more financial support to families with children. To make these changes the current systems need to be developed to ensure a revised scheme can be administered, prior to any public consultation that would need to be undertaken. In these circumstances, Plymouth has decided not to make any changes to the scheme for 2025/26.
- 4.5 It is worth noting that just under 20% of all households in Plymouth are now in receipt of this support.

	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Total Council Support	16.971	16.981	18.935	20.181	21.535	22.145

B. Council Tax Base Calculation Table 2025/26										
	BAND A with disabled relief	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	Total
Number of dwellings in valuation list as at 15th September 2024	-	48,103	33,380	23,673	10,305	5,238	1,894	624	56	123,273
Less number of exempt dwellings (including demolished)	-	3,282	1,349	952	711	215	37	35	16	6,597
Reductions to lower band due to disabled relief	-	173	202	194	117	70	29	31	9	825
Additions to band due to disabled relief	173	202	194	117	70	29	31	9	-	825
CHARGEABLE DWELLINGS FOR BAND	173	44,850	32,023	22,644	9,547	4,982	1,859	567	31	116,676
Total discounts at 25%	68	23,168	11,316	6,289	2,378	1,012	314	80	2	44,627
Total discounts at 50%	2	76	80	30	20	16	27	22	16	289
Total discounts at 100%	-	70	36	26	4	1	-	-	-	137
Total discounts at 100% - One Month Only	-	-	-	-	-	-	-	-	-	-
TOTAL DISCOUNTS - shown as whole dwelling equivalent	18	5,900	2,905	1,613	608	262	92	31	9	11,438
Number of dwellings in line 7 classed as second homes on 7 October 2024 (b/fwd from Flex Empty tab) from CTB Line	-	475	258	198	107	66	19	11	1	1,135
Long Term Empty Premium 1 - 2 years at 100%	-	-	-	-	-	-	-	-	-	-
Long Term Empty Premium 2 - 5 years at 100%	-	205	89	32	17	9	5	1	1	359
Long Term Empty Premium 5 - 10 years at 200%	-	43	3	4	1	-	-	-	-	51
Long Term Empty Premium +10 years at 300%	-	10	2	-	-	-	-	-	-	12
LONG TERM EMPTY PREMIUM - impact of premium	-	321	101	40	19	9	5	1	1	497
Estimated number of dwellings not listed but which will be listed in the band for	-	177	179	156	77	50	22	8	-	669
Estimated number of reductions to lower band due to successful appeals	-	10	4	10	6	1	4	1	-	-
Estimated number of increases to higher band due to successful appeals	-	9	10	4	9	7	5	2	-	-
TOTAL ADJUSTMENTS	-	178	165	142	92	58	23	11	-	669
LOCAL COUNCIL TAX SUPPORT SCHEME REDUCTIONS	44	9,101	3,128	971	229	57	14	3	-	13,547
Estimated impact Local Council Tax Support demand	-	10	5	5	-	-	-	-	-	20
Family annexes discount at 50%	0	34	12	22	18	14	14	1	0	115
FAMILY ANNEXES Line 21	0	17	6	11	9	7	7	1	-	58
TOTAL DWELLINGS (ROUNDED)	111	30,796	26,503	20,424	8,919	4,789	1,793	556	24	93,913
RATIO TO BAND D	5	6	7	8	9	11	13	15	18	
	9	9	9	9	9	9	9	9	9	
RELEVANT AMOUNTS FOR 2024/25	62	20,531	20,613	18,155	8,919	5,853	2,589	926	49	77,696
COLLECTION RATE										97.50%
ADJUSTED RELEVANT AMOUNT	60	20,017	20,098	17,701	8,695	5,707	2,525	903	47	75,753
MOD CONTRIBUTION										804
TAX BASE										76,557

C. Council Tax Base - Previous Years

Band	2022/23			2023/24			2024/25		
	Number of properties	Estimated Collection Rate	Adjusted Band D Equivalent	Number of properties	Estimated Collection Rate	Adjusted Band D Equivalent	Estimated Number of properties	Estimated Collection Rate	Adjusted Band D Equivalent
A	47,824	97.5%	19,057	48,050	97.5%	19,508	48,156	97.5%	19,681
B	33,154	97.5%	19,389	33,261	97.5%	19,664	33,322	97.5%	19,776
C	23,484	97.5%	17,266	23,575	97.5%	17,420	23,641	97.5%	17,526
D	10,132	97.5%	8,443	10,213	97.5%	8,551	10,278	97.5%	8,567
E	5,159	97.5%	5,546	5,186	97.5%	5,578	5,206	97.5%	5,616
F	1,836	97.5%	2,411	1,859	97.5%	2,456	1,877	97.5%	2,477
G	611	97.5%	863	614	97.5%	862	618	97.5%	869
H	56	97.5%	39	55	97.5%	42	55	97.5%	45
Total	122,256		73,014	122,813		74,081	123,153		74,557
MOD			816			810			832
Tax Base			73,830			74,891			75,389

Cabinet



Date of meeting:	13 January 2025
Title of Report:	Annual Fees and Charges Uplift
Lead Member:	Councillor Tudor Evans OBE (Leader)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Joanne Hambly
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Your Reference:	
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

To agree the annual uplift of discretionary fees and charges for 1 April 2025 (as set out in the report).

Recommendations and Reasons

Cabinet are asked to:

- 1) Agree the uplift of discretionary fees and charges by at least 5% + rounding, from 1 April 2025.

The Fees and Charges Policy states that each financial year charges will generally be increased by the Consumer Price Index (CPI). This will ensure charges keep pace with the cost of providing services. This year the recommended increase is 5% + rounding where appropriate. Departments can however choose to increase fees on the basis of cost recovery and benchmarking as an alternative approach where this is more appropriate.

Alternative options considered and rejected

1. Not increase fees and charges.

The proposals have been considered fully by officers in light of benchmarking (where relevant) and the need to achieve cost recovery. They are proposed at the level considered appropriate in light of this and the substantial shortfall in resources needed to set a balanced budget for 2025/26. The option of setting no increase has been rejected on the basis it would not achieve cost recovery, and/or may affect the viability of services.

2. Increase fees at a lower rate

In light of the current Council budget position a lower rate will not enable costs of service provision to be covered. This would require alternative savings to be developed.

Relevance to the Corporate Plan and/or the Plymouth Plan

The report is fundamentally linked to delivering the priorities within the Council's Corporate Plan. Allocating limited resources to key priorities will maximise the benefits to the residents of Plymouth, and links directly to 'providing quality public services', and 'spending money wisely'.

Implications for the Medium Term Financial Plan and Resource Implications:

Robust and accurate financial monitoring underpins the Council's Medium Term Financial Plan (MTFP). The Council's MTFP is updated based upon on-going monitoring information, both on a local and national context. Any adverse variations from the annual budget will place pressure on the MTFP going forward and require additional savings to be generated in future years.

Financial Risks

In relation to increases in charges there is some risk that proposed increases will impact demand for some services with a knock-on impact on income. As such the impact of the increases, if approved, will be monitored and amendments sought as necessary.

It is expected that this decision will generate a maximum amount of additional income of £350k.

Carbon Footprint (Environmental) Implications:

An increase in bulky waste – potentially a minimal risk of an increase in fly tipping due to increased charges for bulky waste collection

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No expected impact.

Appendices

*Add rows as required to box below

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Briefing report “Fees and Charges Uplift – April 2025”							

Background papers:

*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7
Equality Impact Assessments							

Sign off:

Fin	OW. 24.25. 008	Leg	LS/00 0013 12/1/ AC/1 0/1/2 5	Mon Off		HR		Asset s		Strat Proc	
Originating Senior Leadership Team member: David Northey											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 08/01/2025											
Cabinet Member approval Councillor Tudor Evans OBE (Leader)											
Date approved: 09/01/2025											

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Fees and Charges Uplift – April 2025



1. Background

- 1.1 The Council has a range of Fees and Charges for discretionary and statutory services it provides. The Fees, Charges and Concessions Policy 2016 states that each financial year discretionary fees and charges will generally be increased by the Consumer Price Index (CPI). The policy states that all fees and charges should recover costs. When the cost of providing services increases it is important that fees and charges also increase to keep pace with those rising costs. The current budget position at the Council means that these cost increases cannot be absorbed. Implementing increases each year will avoid lengthy periods of no review and any subsequent need for sudden increases.
- 1.2 Failure to implement full cost recovery increases in discretionary fees and charges will require alternative savings to be developed and agreed by the Council.

2. Proposal

- 2.1 This proposal is to set the fees at the right amount going forwards into 2025/26.
- 2.2 It is proposed that discretionary fees and charges are generally increased by at least 5% + rounding, from 1st April 2025. This will ensure that all discretionary fees and charges remain inline with the annual uplift.
- 2.3 The proposals have been fully considered by officers taking into account benchmarking (where relevant) and the need to achieve cost recovery. Setting no increase is rejected on the basis it would not achieve cost recovery and/or may affect the level of income achieved from services.
- 2.4 Equality Impact Assessments for fees and charges which are above 5% + rounding have been undertaken.
- 2.5 Where appropriate the Council may determine not to recover the full cost of some services due to social impact or other policy reasons as a result there are a few fees and charges where it is proposed not to increase by at least 5%.

3. Context

- 3.1 PCC has seen a significant impact from inflation and rising costs, and fees need to be increased to ensure cost recovery where possible.

4. Reasons for change

- 4.1 The increase in discretionary fees and charges will achieve the following:
 - Cover the rising cost of providing services;
 - Ensure a consistent approach across the Council;
 - Ensure that fees and charges that have not been uplifted in years are reviewed and subsequently increased if appropriate.

5. Next Steps

- 5.1 Following approval, services will raise their fees on or after the 1 April 2025, giving reasonable notice to service users. For any existing bookings made for ceremonies and hire of assets after 1 April 2025, where a booking has been confirmed and a deposit paid, previously quoted prices will be honoured.
- 5.2 A list of the revised fees and charges will be available on the Council website.