

## **Plymouth City Council**

Subject: Hackney Carriage and Private Hire Licence Fees  
Committee: Taxi Licensing Committee  
Date: 28 February 2019  
Cabinet Member: Councillor Sally Haydon  
CMT Member: Ruth Harrell (Director of Public Health)  
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Ref: RH/Fees 18/19  
Key Decision: No  
Part: I

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### **Purpose of the report:**

Plymouth City Council regulates the Hackney Carriage and Private Hire industry through the licensing framework set out in the Plymouth City Council Act 1975. Fees for licences should be set at a figure which will recover the full cost of the licensing administration including enforcement. The budgets for licensing are operated as two trading accounts, one for Private Hire and the other for Hackney Carriage.

A review of the current fees has been undertaken to balance the two trading accounts.

A report outlining a new fees structure was considered at the Taxi Licensing Committee on 10 January 2019 and the Committee approved the advertisement of the proposed fees which was published in the Herald on Tuesday 15 January 2019. All taxi drivers, vehicle proprietors and operators were written to and provided with a copy of the fees notice and were given until 30 January 2019 to make objections.

82 objections were received, which included an objection from the Plymouth Licensed Taxi Association (PLTA). The objections are included in Appendix 4.

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### **The Corporate:**

This report links to the delivery of the City and Council priorities. In particular:

**Growing Plymouth:** By economic prosperity through an efficient public transport network. A safe and vibrant leisure economy will allow Plymouth to be positively marketed attractive destination both nationally and internationally.

**Caring Plymouth:** Providing consumer confidence.

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## **Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land**

The Hackney Carriage and Private Hire accounts have been reviewed and the fees must be increased to ensure that any deficit is addressed. Both accounts are separate trade accounts and must be paid for from the licence fees and not from the Council's general funds. Therefore it is important that the fees are set to ensure any deficit is addressed.

The financial implications of these proposed fee increases is to ensure we cover the full costs of providing the service.

The fee levels in this report have been set to ensure the Hackney Carriage accounts come into an acceptable level of balance by 2024 and the Private Hire Accounts remain in balance.

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

Section 17 of the Crime and Disorder Act 1998 puts a statutory duty on every Local Authority to exercise its various functions with due regard to the need to do all that it reasonably can do to prevent crime and disorder in its area.

Lower income groups are a significant user of the hackney carriage and private hire trade. Increases in fee levels have an influence on fare levels. Fee levels should be reasonable so as not to adversely affect fares charged.

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## **Equality and Diversity**

Has an Equality Impact Assessment been undertaken? No

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## **Recommendations and Reasons for recommended action:**

The Committee resolve to:

- 1 Approve the new recommended 5 year fee structure as set out in the Fees Table in Appendix 1 which is to commence on 1 March 2019; OR
- 2 Approve an alternative fee structure as set out in the Fees Table in Appendix 2 which is to commence on 1 March 2019

## **Reason**

If we do not increase the fees, the Hackney Carriage taxi reserve account is predicted to be in deficit by the end of the financial year (March 2019), whilst the Private Hire Account is predicted to be in a small surplus position. The proposed fee increase to both trades is projected to ensure the Private Hire Account sustains their balances without going into significant deficit. The Hackney Carriage Account will have a reduced deficit, however the fees will have to be increased again next year to ensure this reduction in deficit continues. The aim is to get into a balanced account within 5 years.

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**Alternative options considered and rejected:**

Consideration was given to a one year and a three year increase in fees for the Hackney Carriage accounts, however this would have produced a larger increase in fee for the trade to absorb. The different options that were considered can be seen in Appendix I. The proposed increases to the Hackney Carriage account, will reduce the deficit over 5 years.

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**Published work / information:**

None.

**Background papers:**

None.

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**Sign off:**

|  |                   |     |                      |            |  |    |  |        |  |    |  |               |  |
|--|-------------------|-----|----------------------|------------|--|----|--|--------|--|----|--|---------------|--|
| Fin  | djn.18.1<br>9.222 | Leg | 31681/ag<br>/19.2.19 | Mon<br>Off |  | HR |  | Assets |  | IT |  | Strat<br>Proc |  |
| Originating SMT Member                                       |                   |     |                      |            |  |    |  |        |  |    |  |               |  |
| Has the Cabinet Member(s) agreed the contents of the report? |                   |     |                      |            |  |    |  |        |  |    |  |               |  |

## **Report**

### **1.0 Background Information**

- 1.1 A review of the current fees has been undertaken to address the deficits in the two trade accounts and to ensure they recover the full cost of the licensing service.
- 1.2 At the Taxi Licensing Committee on 10 January 2019 the Committee approved the advertisement of the proposed fees with a period for responses of 14 days. The advertisement was published in the Herald on Tuesday 15 January 2019. All taxi drivers, vehicle proprietors and operators were written to and provided with a copy of the fees notice and were given until 30 January 2019 to make objections.

### **2.0 Legal Framework**

- 2.1 The Council may make a charge for the grant of the licences for drivers of Hackney Carriages and Private Hire vehicles by virtue of Section 11(2) of the Plymouth City Council Act 1975; and for the grant of Vehicle and Operators' Licences under Section 28 of the Plymouth City Council Act 1975 (the Act). The fees must be considered reasonable with a view to recovering the costs of issue and administration (including compliance) of the licence. The fees must be advertised in accordance with the provisions of the Act and if any objections are received these must be considered by the Committee for a final decision to be taken as to whether the advertised fees will be modified in light of objections, or whether the fees will be implemented as advertised. The fee structure approved by the Committee would come into effect within two months from the closing date of the advertised consultation.

### **3.0 Objections**

- 3.1 82 objections were received regarding the fees increase. Please see Appendix 4. The main matters raised are discussed below.

3.2 The main issues raised are: -

#### **1. Object to a 95% increase**

The fees are increasing by various amounts and not by 95%. Table 1 shows the increases of the proposed fees which were published, for the three main fees. It also outlines the extra cost to the driver/proprietor per week as a result of the proposed increases.

**Table 1: Recommended fees (as published) with the % increases**

| <b>HACKNEY</b>           | <b>Current fees</b> | <b>Proposed fees</b> | <b>Change</b> | <b>% increase</b> | <b>Extra cost per week</b> | <b>per month</b> | <b>per year</b> |
|--------------------------|---------------------|----------------------|---------------|-------------------|----------------------------|------------------|-----------------|
| Vehicle licence (1 year) | £210                | £342                 | £132          | 62.9              | £2.54                      | £11.00           | £132            |
| 1 Year Drivers licence   | £112                | £165                 | £53           | 47.3              | £1.02                      | £4.42            | £53             |
| 3 Year Drivers Licence   | £238                | £435                 | £197          | 82.8              | £1.26                      | £5.47            | £65.67          |

| <b>PRIVATE</b>           | <b>Current fees</b> | <b>Proposed fees</b> | <b>Change</b> | <b>% increase</b> | <b>Extra cost per week</b> | <b>per month</b> | <b>per year</b> |
|--------------------------|---------------------|----------------------|---------------|-------------------|----------------------------|------------------|-----------------|
| Vehicle licence (1 year) | £117                | £170                 | £53           | 45.3              | £1.02                      | £4.42            | £53             |
| 1 Year Drivers licence   | £82                 | £120                 | £38           | 46.3              | £0.73                      | £3.17            | £38             |
| 3 Year Drivers Licence   | £160                | £300                 | £140          | 87.5              | £0.90                      | £3.89            | £46.67          |

## **2. The proposed fees are too high**

The majority of responses are asking if these fees can be reduced. The proposed increases have been reviewed and an alternative option was worked through, however this leaves the risk that we are unable to cover any unforeseen costs for example from court cases, and then the future increases may have to be greater than anticipated.

The projected increases required for the fees for the following 4 years, to balance the respective accounts are:

| <b>Trade</b> | <b>Predicted yearly increase</b>      |
|--------------|---------------------------------------|
| <b>HC</b>    | 10%                                   |
| <b>PH</b>    | 8% for 2years;<br>0% for next 2 years |

## **3. Can the fees be paid by direct debit to help with the payments**

We have considered the use of a direct debit scheme to assist, however if there is not enough money in a person's bank account to cover the direct debit then the account provider may refuse to pay the bill. This would mean a licensed driver or proprietor would have a licence that had not been completely paid for. This would then involve a lot of work by the Council to chase up the payment which could then increase the cost of administration to the trade. Whilst we would like to be able to provide this service, it is not deemed to be cost effective.

#### **4. We cannot afford to pay for the increase in the fees on top of all our other business expenses**

We appreciate that these increases are an additional cost, however the income from the licence fees must cover the expenditure required to run the service. Any expenses incurred as part of running your business may be claimed as an allowable deduction for tax purposes. Please contact the HMRC or an accountant for more information as they may be able to recover some of your overheads.

#### **5. One trade should not bail the other trade out**

The private hire and hackney carriage accounts are completely separate. This is why the fees are different as they reflect the different trade accounts.

#### **6. The 50:50 split for enforcement is not correct**

This was outlined and agreed in the Taxi Licensing Committee report dated 22 January 2015 and again in the report in 2017. Detailed analysis of the officer's time were recorded for this exercise which clearly showed the 50:50 split. This continues to be the case.

The three taxi enforcement officers undertook 487 vehicle inspections last year of which 177 (36%) were Hackney Carriage (HC) vehicles and 310 (64%) were Private Hire (PH) vehicles. There has been an increase in complaints and a number of drivers have had to attend committee for their licence to be reviewed. Officers investigated 100 complaints regarding HC drivers and 96 complaints regarding PH drivers. There are 387 HC drivers and 803 PH drivers so we are getting complaints regarding 26% of the HC drivers compared to 12% of the PH drivers. This resulted in 12 HC drivers going to committee and 10 PH drivers going to committee based on the complaints received. Test Purchase Operations are also undertaken for both trades throughout the year. However overall the enforcement officers spent 50:50 time on both trades due to the additional time spent on ranks, unmet demand surveys, fare tariffs, wheelchair exemptions etc.

#### **7. Further explanation on the reasons for deficit on the HC accounts**

As detailed above, the Committee report in January 2015 advised that the increased time spent on Hackney Carriages, resulted in a 50:50 enforcement split for staff salaries. However, on reviewing the fees this year, this split had not been proportioned and had been proportioned based on the 70:30 split for administration. An adjustment of £37,299 has been made to amend this error, which has resulted in the Hackney Carriage account being debited by £37,299 and the Private Hire account being credited by the same amount.

Over the last 12 months, there has been an increase on Legal costs associated with Hackney Carriage licence review committee hearings, appeals against committee decisions and also prosecutions. This includes the appeal to the Magistrates Court regarding the Taxi Licensing Policy. The Council was successful in defending this appeal and although some costs were recovered, the rest of the costs incurred have had to be charged to the Hackney Carriage accounts as it would not be appropriate to charge these to the general fund accounts.

The unmet demand survey, which is required every three years to maintain the quantity control of hackney carriages is also taking place this year which is an additional £16,000. The unmet demand survey has now been included for future projections.

There has also been additional costs involved in 2017 and 2018 with regards to the introduction of the new Taxi Licensing Policy. This was proportioned across the hackney carriage, private hire and operator fees.

The safeguarding and ambassador courses are an additional cost across both trades. However the safeguarding course will be completed by 1 April 2019 and the Ambassador course will be completed by 31 December 2019 so these costs will be higher this year than other years. The safeguarding course will also be required every five years.

#### **8. Ambassador course 'is a waste of time'**

The aim of the ambassador course is to ensure all drivers create an excellent first impression of the City. Unfortunately we received 196 complaints in the last 12 months relating to taxi and private hire drivers and the majority of these complaints are regarding driver behaviour and overcharging. This creates a bad impression and damages the reputation of the trade. The feedback so far has been very positive and we hope this will help improve customer care and reduce the complaints we receive. There will also be a lot of opportunities for drivers to earn more money next year for the Mayflower 400 celebrations as we are expecting at least 500,000 more visitors to Plymouth in 2020.

#### **9. Will the recent Wakefield case may affect the fees?**

A recent High Court decision R (on the application of Rehman) v Wakefield MBC concerned an attempt by the council to recover enforcement costs relating to drivers via the vehicle licence fee. This was held to be unlawful. At present there is no full transcript of the judgement available and it may yet be appealed to the Court of Appeal. Plymouth City Council has acted in accordance to legal advice regarding the setting of fees and will review the transcript of the Wakefield Case when it is released.

#### **10. The drivers shouldn't have to pay for court cases that are lost by the Council**

The costs incurred with dealing with court cases are for either prosecutions or for appeals against Committee decisions, where a driver's licence has been revoked or suspended. The cost of the service needs to be met and must therefore be divided within the respective trades.

All drivers can appeal to the Magistrate's Court against a committee decision to suspend or revoke their licence. If a driver appeals then the Council must defend its case. The council have been found by the Magistrates Court on all our cases to have made the correct decision, however unfortunately very little or no costs are granted.

The Court must follow their guidelines on awarding costs. As these appeals are more civil in nature than criminal, the Court looks at the reasonableness of the action taken by the losing party. It also has to take account of someone's ability to pay. In prosecutions, it is different as the defendants have not had to pay any court fees and there is an element of punishment that comes into the penalties imposed which can include costs.

### **11. Request to see the full accounts so that these can be analysed in more detail**

Plymouth City Council are prepared to make the accounts available, upon request and to answer questions on what expenditure has been included in the taxi accounts. Appendix 3 shows the summarised accounts with the forecast for 2018/19.

### **12. Request for Devon Audit to review the taxi accounts**

Plymouth City Council are happy for Devon Audit Partnership to review the accounts and this will be arranged, however any additional costs of this will need to be charged to the taxi accounts.

## **3.3 Other matters to consider**

### **The effect of increasing the 3 year drivers licence fee**

It is proposed that the 3 year drivers licence fee should be increased to reflect the actual costs involved each year.

Given the model we are using for the probable impact on licence applications covering both private hire and hackney carriage, we anticipate in total for both trades this equates to 16 days more administration which is just over 3 weeks in 2020/21.

For example if all 1200 drivers had to be accommodated every year then this would mean we would have 387 HC drivers instead of the normal 168 renewals (219 more) and 803 PH drivers instead of the 348 renewals (455 more).

This would be a total of 674 more drivers' licences to process which would equate to an additional 37.5 days work for both trades, which is 7.5 weeks work.

However, we are continuing to improve our online services and are currently working on an online booking service for drivers to make their appointments online which we hope will be available from April 2019. This will reduce the number of phone calls we receive from drivers who want to book or amend appointments and will automatically confirm their booking by email. This will save some of the administration officers' time and it is hoped that we can absorb some of the additional work from any additional appointment times. This can be reviewed next year at the next review.

We are also continuing to pursue the fully integrated database package which would enable any online applications to update the database automatically without manually re-entering the data. This would then reduce the administration work further.

## **4.0 Fee Changes for 2019/20**

### **4.1 Hackney Carriage Account**

It is proposed that the Hackney Carriage licence fees are increased for drivers and vehicles and the amount of increase has been calculated by reviewing the costs involved with each licence.



The three year drivers badge for Hackney carriages is proposed to increase by 83% as the current fee does not cover the full costs involved with the issue and administration of the three year licence. There are costs involved each year to deal with the general administration and compliance matters for drivers licences. For example the proportion of costs involved with reviewing the taxi licensing policy and sending update letters and guidance to drivers of the new requirements; dealing with medical compliances and medical exemption applications regarding wheelchairs; updating drivers' information such as change of address or convictions/driving offences notifications; arranging the safeguarding and ambassador training courses. There are also costs involved with dealing with complaints and reviewing drivers licences to ensure drivers are safe and suitable to hold a licence. Therefore the proposed three year fee has increased to reflect the full costs involved. This increase equates to £1.26 pence a week.

The one year drivers badge is proposed to be increased by 47% to cover the costs involved with administration as listed above, which is an increase of £1.02 a week.

The vehicle licence is proposed to be increased by 63% (£2.54 per week) to cover the full costs involved with administering the licence; the proportion of costs involved with reviewing the taxi policy; the inspections of vehicles; provision of Hackney Carriage stands and the control and supervision of hackney carriage vehicles. The Hackney Carriage unmet demand survey is taking place this year which is an additional cost of £16,000 which will also affect the vehicle fee.

The fees calculated have also been based on including a 10% increase each year for the vehicle and the driver licence fees.

## 4.2 **Private Hire Account**

It is proposed that the private hire licence fees for drivers are increased to ensure they reflect actual costs involved.

The three year driver licence is proposed to be increased by 87.5% as the current fee does not cover the full costs involved with the issue and administration of the licence. There are costs involved to deal with the general administration and compliance matters for drivers' licences. For example the proportion of costs involved with reviewing the taxi licensing policy and sending update letters and guidance to drivers of the new requirements; dealing with medical compliances; updating driver's information such as change of address or convictions/driving offences notifications; arranging the safeguarding and ambassador training courses. There are also costs involved with dealing with complaints and reviewing drivers licences to ensure drivers are safe and suitable to hold a licence. Therefore the proposed one year fee has increased to reflect the full costs involved. This increase equates to 90 pence a week.

The one year drivers badge is proposed to be increased by 46% to cover the costs involved with administration as listed above, which is an increase of 73 pence a week.

The vehicle licence is proposed to be increased by 45% (£1.02 per week) to cover the full costs involved with administering the licence; the proportion of costs involved with reviewing the taxi policy; the inspections of vehicles; and the control and supervision of private hire vehicles.

The fees calculated have also been based on including an 8% increase for the following 2 years and then no increase for the last three years for the vehicle and the driver licence fees.

## **5.0 Future Budget Risks and Management**

- 5.1 As discussed in 3.3, by increasing the cost of the three year driver licences across both trades, this is likely to affect the number of taxi appointments as drivers may choose the one year licence. The department are increasing our online facilities and are looking at ways to set up the driving licence applications online to help reduce the administration demand. This will need to be reviewed next year to assess the progress made.
- 5.2 A recent High Court decision R (on the application of Rehman) v Wakefield MBC concerned an attempt by the council to recover enforcement costs relating to drivers via the vehicle licence fee. This was held to be unlawful. At present there is no full transcript of the judgement available and it may yet be appealed to the Court of Appeal. Plymouth City Council has acted in accordance to legal advice regarding the setting of fees and will review the transcript of the Wakefield Case when it is released.

## **6.0 Conclusion**

- 6.1 The Committee members need to consider the objections and the recommendations within this report. The fees need to be increased to reduce the deficit over the next five years.
- 6.2 The impact of fee changes will be reviewed annually and any necessary alterations will be approved as set out in the Council's scheme of delegation.

**APPENDIX I**  
**Draft recommended Fees for Hackney Carriage and Private Hire Licences for**  
**2019/20**

This is based on a predicted increase of 10% for the following 4 years.

| <b>Hackney Carriage</b>                                 |                |   |  |
|---|----------------|---|--|
| <b>Type</b>   | <b>Current</b> | <b>Proposed fees to recoup deficit over 3 years</b> | <b>Recommended fees to recoup deficit over 5 years</b> |
| Vehicle licence (1 year)                                | £210           | £400  | £342   |
| 1 Year Drivers licence                                  | £112           | £180  | £165   |
| 3 Year Drivers Licence                                  | £238           | £480  | £435   |
| Duplicate licence                                       | £8             | £10   | £10  |
| Admin fee for Change of Licence/transfer from HC to PH  | None           | £20   | £20  |
| Vehicle Transfer  | £30            | £35   | £35  |
| Temporary licence for HC replacement vehicle (2 months) | £45            | £103  | 93   |
| Change of vehicle registration number                   | £35            | £35   | £35  |
| Drivers Test  | £85            | £85   | £85  |
| KOP test  | £45            | £72   | £72  |
| DVLA Licence Check                                      | £18            | £10   | £10  |
| New Drivers Application Fee                             | £45            | £85   | £85  |
| Spoken English Test                                     | None           | £33   | £33  |
| Replacement ID Card fee                                 | £10            | £10   | £10  |
| Replacement Plate                                       | £13            | £13   | £13  |
| Refund Fee  | £15            | £15   | £15  |

### Private Hire

This is based on a predicted increase of 8% for 2 years and 0% for the following 2 years.

| Type  | Current | Proposed |
|---|---------|----------|
| Vehicle licence (1 year)                                | £117    | £170     |
| 1 Year Drivers licence                                  | £82     | £120     |
| 3 Year Drivers Licence                                  | £160    | £300     |
| Duplicate licence                                       | £8      | £10      |
| Admin fee for Change of Licence/transfer from PH to HC  | None    | £20      |
| Vehicle Transfer  | £30     | £35      |
| Temporary licence for PH replacement vehicle (2 months) | £45     | £64      |
| Change of vehicle registration number                   | £35     | £35      |
| Drivers Test  | £85     | £85      |
| KOP test  | £45     | £72      |
| DVLA Licence Check                                      | £18     | £10      |
| Drivers Application Fee                                 | £45     | £85      |
| Spoken English Test                                     | None    | £33      |
| Replacement ID Card fee                                 | £10     | £10      |
| Replacement Plate                                       | £13     | £13      |
| Refund Fee  | £15     | £15      |
| Replacement Door Sticker                                | £5      | £5       |
| Operators annual application fee                        | £135    | £135     |
| Operator fee per vehicle                                | £3.80   | £3.80    |

## APPENDIX 2

### Draft alternative proposed Fees for Hackney Carriage and Private Hire Licences for 2019/20

| <b>Hackney Carriage</b>                                 |                |   |
|---|----------------|---|
| <b>Type</b>   | <b>Current</b> | <b>Proposed Fees to recoup deficit over 5 years</b> |
| Vehicle licence (1 year)                                | £210           | £300  |
| 1 Year Drivers licence                                  | £112           | £130  |
| 3 Year Drivers Licence                                  | £238           | £330  |
| Duplicate licence                                       | £8             | £10   |
| Admin fee for Change of Licence/transfer from HC to PH  | None           | £20   |
| Vehicle Transfer  | £30            | £35   |
| Temporary licence for HC replacement vehicle (2 months) | £45            | £86   |
| Change of vehicle registration number                   | £35            | £35   |
| Drivers Test  | £85            | £85   |
| KOP test  | £45            | £72   |
| DVLA Licence Check                                      | £18            | £10   |
| New Drivers Application Fee                             | £45            | £85   |
| Spoken English Test                                     | None           | £33   |
| Replacement ID Card fee                                 | £10            | £10   |
| Replacement Plate                                       | £13            | £13   |
| Refund Fee  | £15            | £15   |

| <b>Private Hire</b>                                     |                |                 |
|---|----------------|-----------------|
| <b>Type</b>   | <b>Current</b> | <b>Proposed</b> |
| Vehicle licence (1 year)                                | £117           | £145            |
| 1 Year Drivers licence                                  | £82            | £110            |
| 3 Year Drivers Licence                                  | £160           | £270            |
| Duplicate licence                                       | £8             | £10             |
| Admin fee for Change of Licence/transfer from PH to HC  | None           | £20             |
| Vehicle Transfer  | £30            | £35             |
| Temporary licence for PH replacement vehicle (2 months) | £45            | £60             |
| Change of vehicle registration number                   | £35            | £35             |
| Drivers Test  | £85            | £85             |
| KOP test  | £45            | £72             |
| DVLA Licence Check                                      | £18            | £10             |
| Drivers Application Fee                                 | £45            | £85             |
| Spoken English Test                                     | None           | £33             |
| Replacement ID Card fee                                 | £10            | £10             |
| Replacement Plate                                       | £13            | £13             |
| Refund Fee  | £15            | £15             |
| Replacement Door Sticker                                | £5             | £5              |
| Operators annual application fee                        | £135           | £135            |
| Operator fee per vehicle                                | £3.80          | £3.80           |

### APPENDIX 3 – Summarised accounts for 18/19 net spend

| Row Labels             | Hackney Carriage 18/19<br>Forecast | Private Hire 18/19<br>Forecast |
|------------------------|------------------------------------|--------------------------------|
| <b>Expenditure</b>     |                                    |                                |
| Staffing               | £65,936                            | £79,161                        |
| Other Staff costs      | £692                               | £1,328                         |
| Support Staff          | £48,915                            | £91,314                        |
| Legal Internal         | £31,466                            | £18,995                        |
| Legal External         | £3,000                             | £373                           |
| Adj for staffing split | £37,299                            | -£37,299                       |
| Unmet Demand Survey    | £15,995                            | £0                             |
| Supplies and services  | £9,083                             | £27,182                        |
| Vehicle Costs          | £1,329                             | £1,333                         |
| <b>Income</b>          |                                    |                                |
| Driver Licence         | -£19,065                           | -£31,183                       |
| Test Fee               | -£808                              | -£10,778                       |
| Vehicle Licence        | -£79,782                           | -£95,428                       |
| Licence Amendment      | -£986                              | -£2,072                        |
| Other Income           | -£1,841                            | -£6,727                        |
| <b>Grand Total</b>     | <b>£111,232</b>                    | <b>£36,199</b>                 |