

UPDATE TO FEES AND CHARGES SCHEDULE 2017-18

1 EXECUTIVE SUMMARY

- 1.1 This report advises Members that there were some errors noted within the fees and charges schedule for 2017-18 that have now been corrected.
- 1.2 The error has arisen due to the wrong VAT category being noted against the previous year charge resulting in a lower gross charge prior to applying the 3% increase. The appendix details the charges affected. It should be noted that the correct charge has been applied in 2016-17.
- 1.3 The Council is requested to note the changes to the fees and charges schedule which is in line with the approved 3% increase to fees and charges for 2017-18.

UPDATE TO FEES AND CHARGES SCHEDULE 2017-18

2. INTRODUCTION

- 2.1 This report advises Members that there were some errors noted within the fees and charges schedule for 2017-18 that have now been corrected.

3. RECOMMENDATIONS

- 3.1 The Council is requested to note the changes to the fees and charges schedule which is in line with the approved 3% increase to fees and charges for 2017-18.

4. DETAIL

- 4.1 A standard 3% increase to fees and charges for 2017-18 was agreed at the Council meeting on 23 February 2017.
- 4.2 It has been brought to my attention that there were some errors, connected with the VAT category, within the fees and charges schedule presented to Members as part of the budget pack. These errors result in a change to the charge for 2017-18 in respect of 13 charges. There is no change to the budget.
- 4.3 The error has arisen due to the wrong VAT category being noted against the previous year charge resulting in a lower gross charge prior to applying the 3% increase. The appendix details the charges affected. It should be noted that the correct charge has been applied in 2016-17.
- 4.4 An error has also been reported in respect of the rate per tonne for commercial vessels within the Piers and Harbours charges which had been shown as £0.37 per tonne rather than the correct amount of £0.35 per tonne.
- 4.5 The fees and charges schedule has now been updated and will be placed on the Council's website prior to the start of the new financial year.

5. CONCLUSION

- 5.1 Errors have been noted on the fees and charges schedule presented to Members as part of the budget pack on 23 February 2017. The charges have been updated and the change does not affect the budget agreed.

5. IMPLICATIONS

- 5.1 Policy – None.
5.2 Financial – None.
5.3 Legal – None.

- 5.4 HR – None.
- 5.5 Equalities – None.
- 5.6 Risk – None.
- 5.7 Customer Service - None.

Policy Lead for Strategic Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
10 April 2017**

APPENDICES:

Appendix 1 – Updated fees and charges for 2017-18

APPENDIX 1
 UPDATED FEES AND CHARGES 2017-18

Service	Description	UPDATED 2016/17				UPDATED						2017-18 Gross Before Correction	Increase/Decrease to Previously Quoted Charge
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	Increase			
										£	%		
Social Work	Hostel Charges - Catering: Tea, Coffee and Biscuits	2.50	Standard	0.50	3.00	2.17	Standard	0.52	3.10	0.10	3%	2.6	0.50
Social Work	Hostel Charges - Catering: Soup and Sandwiches	4.88	Standard	0.98	5.85	4.21	Standard	1.01	6.05	0.20	3%	5.05	1.00
Social Work	Hostel Charges - Catering: Lunch (2 course with coffee)	7.50	Standard	1.50	9.00	6.42	Standard	1.54	9.25	0.25	3%	7.7	1.55
Social Work	Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast	28.79	Standard	5.76	34.55	24.71	Standard	5.93	35.60	1.05	3%	29.65	5.95
Social Work	Hostel Charges - accommodation - Argyll & Bute Council - Half Board	40.38	Standard	8.08	48.45	34.67	Standard	8.32	49.90	1.45	3%	41.6	8.30
Social Work	Hostel Charges - accommodation - Other Groups - Bed & Breakfast	28.79	Standard	5.76	34.55	24.71	Standard	5.93	35.60	1.05	3%	29.65	5.95
Social Work	Hostel Charges - accommodation - Other Groups - Half Board	40.38	Standard	8.08	48.45	34.67	Standard	8.32	49.90	1.45	3%	41.6	8.30
Social Work	Hostel Charges - accommodation - Other Groups - Full Board	46.13	Standard	9.23	55.35	39.63	Standard	9.50	57.00	1.65	3%	47.55	9.45
Amenities	Clergy	64.17	Standard	12.83	77.00	65.83	Standard	13.17	79.00	2.00	3%	66.00	13.00
Amenities	Casket - Purchase	44.17	Standard	8.83	53.00	45.83	Standard	9.17	55.00	2.00	4%	45.00	10.00
Amenities	Urn (plus carrier) - Purchase	20.00	Standard	4.00	24.00	20.83	Standard	4.17	25.00	1.00	4%	21.00	4.00
Amenities	Chapel of Rest	34.17	Standard	6.83	41.00	35.00	Standard	7.00	42.00	1.00	2%	35.00	7.00
Amenities	Use of Crematorium Chapel for a Burial Service	197.50	Standard	39.50	237.00	203.33	Standard	40.67	244.00	7.00	3%	203.00	41.00
Piers and Harbours	If registered:- per gross registered tonne (see comment 3)	0.33	Zero Rated	0.00	0.33	0.35	Zero Rated	0.00	0.35	0.02	6%	0.37	-0.02