London Borough of Waltham Forest

Report Title	**Budget Review – Fees and Charges 2026/27**
Meeting / Date	Council, 11th December 2025
Cabinet portfolio	Councillor Paul Douglas, Portfolio Lead Member for Finance and Resources
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Wards affected	None specifically
Public access	OPEN
Appendices	1 (i) – Analysis of Income Budgets 2025/26 1 (ii) – Income Budgets 2025/26 – 2026/27 1 (iii) – Fees and Charges 2 – Equalities Assessment

Summary

1. This report sets out the proposed Fees and Charges for 2026/27.

2. **Recommendations**

2.1 For the reasons set out in this report, Council is recommended to:

2.1.1 **agree** the schedule of Fees and Charges as set out in Appendix 1(iii).

2.1.2 **agree** the proposal to uplift fees and charges by 1st February 2026 and at the latest 1st April 2026. The exception to this is academic related charges which are uplifted in line with the academic year

3. **Proposals**

3.1 The The proposal for Fees and Charges for services is set out in Appendix 1 (iii) first tab and included within the second tab is a high level commentary by service. The remaining tabs include a detailed analysis by service.

3.2 Fees and Charges will be uplifted by such an amount to ensure full cost recovery and in line with market rates where applicable however some fees and charges are set by statute and are increased in line with the actual, allowable increase. The proposal is to increase the income budgets by £1.553 million to £51.342 million.

3.3 Unless the Fees and Charges are set by statute, services must ensure all costs are recovered in full and are required to obtain benchmarking data to assess comparability. Where a service proposes no increase, there must be justification and notes are contained in Appendix A (iii) as appropriate.

3.4 Where possible, budgets were uplifted to match the increase in fees and charges. However, in some cases, whilst fees and charges were uplifted, it was not possible to increase the budgeted income where services are unable to achieve the current income targets.

3.5 It is proposed that assuming the fees and charges schedule is approved by Council that the Fees and Charges should be uplifted from the 1st of February 2026 where feasible but no later than the 1st of April 2026, in order to reduce the current in year overspend. The exception to this will be for Education related fees which are uplifted in line with the academic year.

Specific Proposals

3.6 **Chief Executive**

Communications

3.6.1 Fees and charges for Waltham Forest News will increase by 3.8 percent in 2026/27, with the income target maintained at the current level. Charges for outdoor advertising sites, including recycling truck screens and digital kiosks, will also increase by 3.8 percent. Lamppost banner advertising charges will remain unchanged as this is a developing offer and the focus is on building market interest. Income targets for these areas will remain at current levels to provide a realistic basis for growth.

3.7 **Stronger Communities Directorate**

Culture

3.7.1 Apart from the fees for image reproduction and exhibition loans, and school workshops, there are no increases in fees for venues hire, licensing and retail at the William Morris Gallery. The various packages for hire at the William Morris Gallery will be reviewed over the coming period to maximise financial returns. The retail prices of items sold in the WMG shop (on line and on site) are dictated by their cost price, to ensure we retain the same level of profit. This will ensure we attract high footfall to the gallery, optimise sales and remain competitive. Licensing partnerships are negotiated on a case by case basis to return a surplus to the WMG and royalty fees are dependent on the scope and scale of each licensing partnership.

3.7.2 Vestry House Museum is currently closed as it is undergoing major capital refurbishment. When it reopens, we will bring in an operator to run the site, which will return a regular rental income to the council.

3.7.3 The fees for the Archives service, now based in Chingford Assembly Hall, will be increased in line with other Archives services in London.

Registrars and Ceremonies

3.7.4 The Registrar's service has proposed increases of between 1 and 25 percent on non-statutory fees and charges, with some fees remaining unchanged, and the overall income target reflecting a modest uplift of 2.35 percent. Statutory fees remain unchanged in accordance with General Registry Office guidance.

3.7.5 The Citizenship service has proposed increases of between 14 percent and 30 percent on non-statutory fees and charges, with the income target reflecting a more modest uplift of 9.09 percent. Charges remain unchanged where the statutory maximum fee applies, in line with General Registry Office guidance for 2026/27

Queens Road

3.7.6 The proposal is for the current charges to increase by 7.5% in line with market value and comparison to other Local Authorities.

Libraries and Adult Learning

3.7.7 The Libraries service has proposed a 10 percent increase on all lettings fees and charges and increases of between 5 percent and 10 percent for other fees and charges. The overall income budget will remain unchanged due to ongoing restrictions on room hire imposed by Waltham Forest Max and limited external demand for space rental.

3.7.8 There is an average 10% increase in fees for Adult Learning for 2026-27 due to the current economic climate and the cost-of-living crisis. The fees have been benchmarked against neighbouring authorities.

3.7.9 The GLA lowered the criteria for resident/learners to receive free courses which means more learners do not have to pay fees and charges and the budget will need to be adjusted to reflect this.

3.8 Adults Social Care Directorate

3.8.1 The proposals for Fees and Charges for Adult Social Care Directorate Services are reviewed in the light of the implementation of the Care Act and Personalisation agenda and should be considered in the context of the substantial changes being experienced within the service. The statutory guidance issued under the Care Act 2014 sets out principles that local authorities should consider when making decisions on charging.

3.8.2 The setting of fees and charges is based on reviewing unit cost of the applicable services. Unit costs have been applied to all services to retain a consistent logic as the basis for the charge. In considering the proposed increases, officers in Social Care were also mindful of the costs charged by other boroughs.

3.8.3 In practice, for Adults Social Care, the residential charges are governed by the Care and Support Statutory Guidance issued under the Care Act 2014 and the Community-based services are governed by the Fairer Contributions Policy (FCP). Residents will only be expected to pay what they are assessed to be able to afford. Any increase in charges would therefore only impact people who are assessed as Full Cost Payers (currently, with undeclared resources or known capital in excess of £23,250). Once a financial assessment has been carried out a person in receipt of services is notified of the amount of the financial contribution, if any, they are expected to make. The process ensures that they retain a minimum level of income known as the Minimum Income Guarantee.

3.8.4 The underlying principle of the fees and charges for adults in 2026/27 is to help people to make informed decisions to help them live independently with choice and control over the services they receive. The calculations take account of unit costs which may help develop a better service offer to self-funding residents who may wish to use Council services.

3.8.5 The Council has reviewed the basis of the Community Alarms charge and has determined that the charge should remain split between the basic community alarm and telecare. This will ensure that people only pay for the service they receive. The proposal is to increase these charges by 5%. The proposed charges for Community Alarm users (who have no other telecare charges) will pay £3.64 per week and the telecare users pay £6.06 per week. The charge is for either one service or the other, (they are not added together), and can be disregarded in the assessment for Fairer Contributions.

3.8.6 The basis for charging for Dementia Support was reviewed last year. The proposal is for the current charges to increase by 5%.

3.8.7 Charges for our in-house residential accommodation (Alliston House, George Mason Lodge and Mapleton Road) have been reviewed to consider any changes in the costs of provision. The calculations include a review of the allocations of central recharges. Financial assessments are carried out on residents annually using appropriate guidelines as set out in the Care Act who because of that assessment only pay what they can afford.

3.8.8 The proposal is to increase the maximum fees by around 7% for the in-house residential care homes for new residents from £1,240.20 to £1,327.00 per week - an increase of £86.80. This is based on a full cost recovery model . This ensures that the charges reflect the actual cost of delivering the service, including staffing, overheads, and operational expenses.

3.8.9 It should be noted that Homecare services fall under Community-based services, which are governed by the Fairer Contributions Policy (FCP) under the Care Act 2014 and is distinct from general fees and charges policies. Fairer Charging policies focus on individual financial assessments, disposable income, and Minimum Income Guarantee (MIG) thresholds. Uplifts must be carefully balanced to avoid breaching statutory protections.

3.9 **Children's and Education Directorate**

Education Music

3.9.1 The fees and charges increase for Waltham Forest Music has been agreed at 5%, which will be implemented from September 2026, in line with the new academic year. This increase is mirroring the previous year's increases and will contribute to covering the increased staffing costs, taking effect from the same date.

Education Welfare

3.9.2 Education Welfare: £80 if paid within 21 days, reflecting Statutory guidance by government. An income of £40,000 is assumed for this report but is dependent upon the number of penalties issued each year.

3.10 **Place Directorate (Non-Housing)**

Regeneration, Planning and Delivery

3.10.1 Fees for planning applications are nationally set by Parliament. These fees were increased by 35% for major applications and 25% for all other applications in December 2023, with an automatic inflation increase each April. Separately the Government also doubled some fees, including the householder application fee from April 2025.

3.10.2 Development Management Charges, including pre-application planning advice are being increased by 5 – 10% to take account of inflation and service demands. The proposed additional income will be used to finance the additional resource requirements to meet service demands. Fees have been benchmarked against neighbouring authorities.

3.10.3 Building Control fees are set in accordance with the Building Regulations (Local Authority Charges) 2010. Fees were last increased in 2022-23 by 10% to recover costs in accordance with the Building Control Regulations; it is proposed to increase fees by 10% in 26/27 to provide headroom to fund a recruitment and retention package to ensure that the service remains appropriately staffed in an increasingly competitive market.

3.10.4 Land Charge fees are set on a cost recovery basis as this is a ring-fenced trading account, an increase of 3% is proposed in 2026-27, based on a recent benchmarking against neighbouring authorities.

3.10.5 Despite the increases set out above, overall levels of income from planning, Land Charge fees and Building Control are being held at 2025/26 levels to reflect the difficult market. As of October 2025, London’s residential property market is experiencing a slowdown, with house prices down 1.4% year-on-year and buyer demand and new listings both falling by 5%. This downturn has significantly impacted planning and development activity: housing starts in London dropped to just 3,447 in H1 2025, a fifth of the level seen two years ago, and one in six residential schemes are now on hold due to viability issues. Planning applications fell by 11% between April and June 2025, while detailed approvals dropped 48% compared to the previous quarter. Building control services are facing delays and cost pressures, especially from the Building Safety Act, which adds 12–18 months to high-rise projects. Land charges activity is also subdued, with fewer property transactions and planning consents reducing the volume of searches and registrations.

Commercial Property Investment

3.10.6 The property services lettings service fee is not set to increase after having benchmarked against private providers of similar services.

3.11 Place – Housing

3.11.1 The Homelessness Service recovers the full cost of relocating the possessions of homeless households from their previous residence to the temporary accommodation provided. Administration charges have been removed following concerns raised by the Housing and Social Care Ombudsman regarding their affordability in certain cases.

3.11.2 Within the Housing Revenue Account, fees and charges have increased by an average of 5.5%. A thorough benchmarking exercise was carried out to inform the setting of fees and charges for 2024/25. For the proposed 2026/27 fees and charges, a more limited review was undertaken, which found that the council’s charges remain broadly consistent with those published by other local authorities.

3.12 Neighbourhoods and Environment

Regulatory Services & Contingency Planning

3.12.1 Street Trading operates as a ring-fenced account, meaning all income generated must be used solely to fund the service. Following a comprehensive review of current fees and a benchmarking exercise with neighbouring boroughs and comparable markets, it is recommended that fees be increased to ensure the service remains financially sustainable.

3.12.2 A 2% increase is proposed for permanent market traders, while casual traders and other discretionary services will see a minimum increase of 5%. These adjustments reflect the rising operational costs associated with delivering the service, including staffing, administration, rent, infrastructure maintenance, and other overheads.

3.12.3 The proposed fee changes aim to strike a balance between cost recovery and supporting local enterprise.

3.12.4 Services delivered under Environmental Health and Trading Standards are primarily governed by statutory fees, which are set by national legislation and cannot be varied by local authorities. These include charges for activities such as Licensing Act 2003, Gambling Act 2005 and explosives storage, where fees are prescribed under specific regulations.

3.12.5 For non-statutory services, fees have been benchmarked against comparable authorities and calculated to ensure full cost recovery. This approach supports financial sustainability while maintaining fairness and transparency in charging practices.

3.12.6 Housing Act notice fee is proposed to increase by 6% with other administration fees increasing by 10%, such as fast track of licences.

3.12.7 The current discretionary licensing schemes commenced in April/May 2025 the licence fees formed part of the consultation. The licence fees where significantly increased as part of the new schemes compared to the previous years, with an increase of around 20%

Neighbourhood Services

3.12.8 The proposals for Fees and Charges for Neighbourhood services have been reviewed through a recent benchmarking exercise and continue to be in line with other boroughs The fees are set to increase on average in the following services:- Cemeteries 3.2%, Green Space 4%, Pastures 4%, Sports pitches and Open Spaces 1.6%, Leyton sports 3.5%. Waste replacement Bins service (where applicable) 3.6% , Parking Fees 5.6%, Highways 1.5%.

3.12.9 Highways Income – There is a £110,000 budget increase across Highways being mainly due to fee increases in Highway Licensing and Cycle Hangars. Most other fees are statutory and cannot be increased. Of those remaining, some are recharges from other departments so depend on overall volume, and both Vehicle Crossovers and Street Numbering see a reduction in demand.

3.12.10 For Waste replacement bins the charges cannot be implemented from 1 February 2026 as customers have been billed for the 2025/26 financial year so the next available window for billing is 2026/27.

3.12.11 The proposals for Fees and Charges for Neighbourhood services have been reviewed through a recent benchmarking exercise and continue to be in line with other boroughs.

3.12.12 All increases in Cemeteries are benchmarked against other service providers and designed to cover the increasing costs in administering and delivering burials in Waltham Forest. Materials and waste costs have increased in recent years with an increase in fees needed to ensure continued cost recovery. The budget has not been increased as the service is not currently achieving its income target. The service is managing this issue through cost management and the expectation is that the new crematorium will boost overall income.

3.12.13 Allotments are a statutory service which provides the opportunity for food growing for residents in and outside the borough. The increase this year are designed to offset increases in ongoing maintenance and utilities (water) which are covered within the annual allotment rental across our 27 Sites.

3.12.14 Parks and Open spaces fees are centred around event hire for our parks, the hire costs are also benchmarked against other boroughs. The average increase is 3.3% which enables the service to cover increases in utility costs and additional maintenance required when used for events in our parks.

3.12.15 In accordance with recent legislative updates, the fixed penalty notice (FPN) charges for littering, fly-tipping, graffiti, and flyposting have all been increased to reflect the new statutory guidelines. These adjustments ensure that enforcement measures remain proportionate and effective in addressing environmental offences.

3.12.16 For all other categories of FPNs, there have been no changes to the existing charge levels currently.

3.12.17 Additionally, charges related to dogs and licencing have been revised. These have been increased by an average of 5%, in line with inflation and the rising costs associated with service delivery and enforcement operations

The Hive

3.12.18 The fees and charges at The Hive are set to increase by an average of 4%. The increases will only apply to new bookings made from 1 February 2026 and cannot be applied to current bookings for 2025/26 and 2026/27. Schools have limited funding available for extra-curricular activities and therefore charges must be set at a level that is still attractive and attainable for them. Benchmarking has been carried out with similar outdoor education centres in Northeast London, Essex and Hertfordshire to ensure charges remain competitive. One area where it was identified that there was an opportunity to increase booking charges was for corporate venue hire and visits which have historically been lower than similar facilities nearby. These have been increased to remain competitive yet contribute to realising the centre's income targets.

3.13 Resources Directorate

Revenues and Benefits

3.13.1 Court cost recovery is set within a regulatory framework that seeks to recover set recovery costs for administration for collection of Council Tax and Non-Domestic Rates.

3.13.2 Following a review in October 2022 of the court cost fees, the court fees were agreed and updated in March 2023 for implementation in 2023/24 onwards. The costs were not changed.

3.13.3 The fees were reviewed again in September 2023, and it was decided that both charges again remain unchanged.

3.13.4 A further review of the court fees was carried out in September 2024. Following this review, it was agreed that the Council Tax court costs would increase by £21 (21%) with effect from January 2025. Considering full cost recovery and following a benchmarking exercise, Business rates court costs were shown to be at the top end of London Authorities, therefore these costs will remain unchanged.

3.13.5 A review in September 2025 allowed for a small uplift in fees with Council Tax rising by £13.00 to £133.50 and Business Rates rising by £24.00 to £223.50 to take effect from 1st April 2026.

Governance and Law (Mortuary)

3.13.6 The charges for the mortuary are comparable with other London mortuary costs and reflect the cost of providing mortuary services primarily to the East London Coronial Service whilst at the same time remaining competitive. These charges have also been fully reviewed recently as part of the Mortuary Service offer to external private third parties.

3.13.7 The mortuary receives income from service level agreements in place with various third parties, including London Borough of Havering and Essex County Council.

4. Options & Alternatives Considered

4.1 In the case of fees set by statute and/or regulation there is no discretion as to the level of charges. For other charges, the rates are discretionary, and the Council has power to freeze, decrease or increase fees by a different rate. However, setting fees at a lower rate or reduced rate of increase is likely to increase the Council's overall savings targets for 2026/27 and beyond.

5. Council Strategic Priorities (and other National or Local Policies or Strategies)

5.1 The Council's budget provides the financial resources to deliver the priorities of the authority, Fees and Charges feed into the Medium Term Financial Strategy, which acknowledges the financial challenge ahead and addressed many of the more urgent problems.

6. Consultation

6.1 This report forms part of a process that will lead to the setting of the Council Tax for 2026/27.

7. Implications

7.1 Finance, Value for Money and Risk

7.1.1 Every effort is made to collect Fees and Charges in an efficient manner to the benefit of all residents.

7.1.2 Where feasible fees and charges are assumed to at least rise in line with inflation, fully recover of all costs and where appropriate are set at market rates. The current rate of inflation, CPI (Consumer price Index) stands at 3.8% at September 2025, unchanged from August 2025.

7.1.3 Income from fees and charges within the scope of the proposals forms a substantial part of the Council's budget. The total budget for controllable Fees and Charges is £51.342 million in 2026/27. A breakdown of the budgets is shown in Appendix 1 (i).

7.1.4 It is estimated that the additional annual income generated as a result of the fees and charges review is £1.553 million as set out in Appendix A (ii). Of this amount, £0.925 million will contribute towards the fees and charges inflation built into the MTFS, with the remainder contributing to savings associated with the Parking service.

7.2 Legal

7.2.1 The Council may charge for its services where there is express statutory authority to do so, e.g. for recreational services or hall fees. The level of fee chargeable for statutory services may be set by statute or be limited to cost recovery. The Council may also charge for discretionary services under section 93 of the Local Government Act 2003 or under the general power of competence in s.1 of the Localism Act 2011, where there is not already an existing power to charge. Fees are limited to cost recovery. The Council cannot plan to make a profit, if it did so then it would be acting commercially and can only provide services on a commercial basis through a company.

7.2.2 Save where expressly reserved to Full Council, the setting of fees is an executive function which is delegated to Cabinet collectively under the Council's constitution and executive arrangements. Fees reserved to Full Council will be agreed at the budget setting Council in 2026.

7.2.3 The Council can lawfully fix the fee to accompany an application under it selective license scheme as per s. 87 of the Housing Act 2004.

7.3 Equalities and Diversity

7.3.1 An initial screening exercise of the equality impact of this decision was undertaken and determined there was minimal impact on the Council’s equality duty. This report forms part of a process that will lead to the setting of the Council Tax for 2026/27 where a full EA screening will be undertaken. It is possible that there will be indirect adverse impact through the increase in fees and charges to those with protected characteristics. There is evidence that shows these groups are disproportionately represented in lower income groups and so are less able to afford increased fees. The Council must also consider countervailing factors when reviewing fees and in particular, its difficult financial position and need to limit the risk of making substantial savings. The fees and charges have been reviewed by respective Portfolio Holders and Service Areas.

7.3.2 Having accessed each area, which had an increase above 5%, no equalities impacts were identified for the majority of services due to the increases either being so small as to make no impact or being optional / non-essential services, that residents can choose not to use if they are unhappy with the price increase. Where the service was essential or non-optional e.g. enforcement fines etc, the price increases are unavoidable due to external factors such as increased cost of materials.

7.4 **Sustainability (including climate change, health, crime and disorder)**

7.4.1 This report has no direct effect on the health of people living in Waltham Forest. There are also no direct climate change implications.

7.5 **Council Infrastructure**

7.5.1 This report has no direct effect on Council Infrastructure.

Background Information (as defined by Local Government (Access to Information) Act 1985)