

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Council
<b>DATE</b>	10 December 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	2026/27 Fees and Charges
<b>REPORT NUMBER</b>	CORS/25/284
<b>EXECUTIVE DIRECTOR</b>	Andy MacDonald
<b>CHIEF OFFICER</b>	Jonathan Belford
<b>REPORT AUTHOR</b>	Helen Sherrit
<b>TERMS OF REFERENCE</b>	2

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### 1. PURPOSE OF REPORT

- 1.1 To approve a list of General Fund Fees and Charges for 2026/27.

### 2. RECOMMENDATIONS

That the Council:

Approve the Fees and Charges proposals for 2026/27 within Appendix A to this report.

### 3. CURRENT SITUATION

- 3.1 The Fees and Charges for future years have historically been set as part of the General Fund Budget in March for the following financial year. By approving the Fees and Charges in December it will allow charges such as those for Car Parking to be implemented at the start of April instead of May.
- 3.2 Fees and charges raised locally enable the Council to fund some of the services it provides. While some income streams remain depressed post-Covid, the impact on cost of service delivery of pay and price inflation makes even greater impact on the sustainability of services if fees and charges do not rise.
- 3.3 The proposals detailed in Appendix A for additional income will underpin income levels going forward and reflect the expectations of services in designing their services. As a vital component of the budget, fees and charges have been given significant attention when preparing the redesign work.

#### 4. FINANCIAL IMPLICATIONS

- 4.1 The agreed level of charges will have implications for the 2026/27 General Fund Budget which will be set in March 2026, this will have a positive impact allowing the full year of any increase to be achieved.
- 4.2 By approving the fees and charges, as recommended, ACC estimate receiving an additional £905k, this will support the gap of £18m in 2026/27 presented in the Central Scenario of the Medium Term Financial Strategy of General Fund presented to Finance and Resources on 5 November 2025.

#### 5. LEGAL IMPLICATIONS

- 5.1 Section 149 of the Equality Act 2010 ("the 2010 Act") requires public authorities, in the exercise of their public functions, to have due regard to the need to:-

- 1) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the 2010 Act;
- 2) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and
- 3) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

*Aberdeen City Council must comply with the public sector equality duty as prescribed in the 2010 Act. An Integrated Impact Assessment has been prepared to assess the impact of the Fees and Charges proposals for 2026/27 on persons with relevant protected characteristics*

#### 6. ENVIRONMENTAL IMPLICATIONS

- 6.1 The Council budget captures all of the revenue and capital expenditure and income that is generated for the General Fund and as a result it is certain that there will be aspects of the resource allocation that promotes an improvement in our environment, while other resources continue to impact on our environment. It is not possible to simply switch all of the budget decisions to be environment positive, the transition will take years.

#### 7. RISK

- 7.1 The assessment of risk contained within the table below is considered to be consistent with the Council's Risk Appetite, where we have a low appetite for noncompliance with national standards.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H)  *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
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<b>Strategic Risk</b>	Use of the General Fund fails to achieve intended strategic objectives.	Commissioning approach and service design built around stretch outcomes in the LOIP.	L	<b>Yes</b>
<b>Compliance</b>	Not setting a balanced budget.	Scrutiny and checking of budget proposals by S.95 Officer, reports and budget pack prepared with appropriate detail to enable and support decision making.	L	<b>Yes</b>
<b>Operational</b>	Demand pressures undermine budget assumptions on service delivery.	Budget modelling includes assumptions about demand and is based on current cost experience.	M	<b>Yes</b>
<b>Financial</b>	Non-delivery of savings options leading to overspends against budget.	Savings options are assessed in terms of deliverability; increased scrutiny through CMT.	M	<b>Yes</b>
<b>Reputational</b>	Failure to properly manage finances including the potential impact on the Council's credit rating.	Regular review of financial information by services, CMT and Elected Members throughout the financial year.	L	<b>Yes</b>
<b>Environment / Climate</b>	Failure to recognise the local vision and national targets and to make choices	Service redesign work will consider, where appropriate, the environmental impact of changes.	M	<b>Yes</b>

	that support the delivery of target.			
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## 8. OUTCOMES

<b>COUNCIL DELIVERY PLAN 2025-26</b>	
	<b>Impact of Report</b>
<b>Aberdeen City Council Policy Statement</b>  <u><a href="#">Working in Partnership for Aberdeen</a></u>	
<u><a href="#">Local Outcome Improvement Plan</a></u>	
Prosperous Economy Stretch Outcomes	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget., fees and charges being part of the budget, with the intention to deliver on the LOIP.
Prosperous People Stretch Outcomes	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, fees and charges being part of the budget, with the intention to deliver on the LOIP.
Prosperous Place Stretch Outcomes	The Council's commissioning cycle specifically joins the allocation of resources, through the approval of the budget, fees and charges being part of the budget, with the intention to deliver on the LOIP.
<b>Regional and City Strategies</b>	

## 9. IMPACT ASSESSMENTS

<b>Assessment</b>	<b>Outcome</b>
<b>Integrated Impact Assessment</b>	Completed
<b>Data Protection Impact Assessment</b>	Not required.
<b>Other</b>	Not required.

## 10. BACKGROUND PAPERS

None

## 11. APPENDICES

Appendix A – Fees and Charges proposals

## 12. REPORT AUTHOR CONTACT DETAILS

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