

- The amount of Council Tax Support to be capped to a Band C for those claimants living in larger properties
- All non-dependents (such as adult sons or daughters living in the claimant's property) should pay something towards the household's council tax bill
- Provide additional financial support to the most vulnerable claimants (such as those receiving a War Pension or who are severely disabled)

32. For 2022/23, it is proposed to retain these key principles and to administer an unchanged scheme.

33. There are currently 3,941 households in the borough receiving Council Tax Support. The caseload and expenditure for the current financial year can be seen below:

	Number of claimants	Cost of Council Tax Support
Pension-age caseload	1801	£1,929,008
Working-age caseload (vulnerable group)	974	£1,085,104
Working-age caseload (employed)	209	£109,072
Working-age caseload (not employed)*	957	£804,379
Total	3941	£3,927,563

*In receipt of an out-of-work benefit such as Job Seekers Allowance, Income Support or Universal Credit

34. It is anticipated that an unchanged Council Tax Support scheme for 2022/23, which provides the same level of assistance and protection to claimants as the current scheme, will continue to be contained within available resources.

RISK ASSESSMENT

35. While all spending plans can be met from within existing resources including use of reserves, growing financial pressures increase the risk that spending plans exceed desirable levels.

36. With the Fair Funding review being delayed until the 2023/24 financial year the future funding support for Fareham remains uncertain. Any changes as a result of the review and the Business Rate Reset are very likely to affect the Council's finances and it remains an important part of the overall Medium Term Finance Strategy to retain sufficient balances to cater for the unexpected in these uncertain times.

37. The council will continue to explore opportunities to increase income sources for the Council as well as review other opportunity plans in order that balanced budgets can be made in future years.