

South Ayrshire Council

**Report by Chief Financial Officer
to South Ayrshire Council
of 11 December 2025**

Subject: 2026/27 Budget - Fees and Charges Uplift Proposals

1. Purpose

- 1.1 The purpose of this report is to seek agreement on the level of change, either in percentage term or by value, to be applied to a variety of fees and charges levied by the Council for the 2026/27 financial year.

2. Recommendation

2.1 It is recommended that the Council:

- 2.1.1 agrees to implement all Option 1 proposed fees and charges changes, as detailed in [Appendix 1](#), from 1 April 2026;**
- 2.1.2 notes the estimated additional income of £0.696m that this will generate, reducing the anticipated budget gap previously reported to Council in November 2025; and**
- 2.1.3 considers if any Option 2 or Option 3 proposals should be progressed instead of Option 1 proposals, potentially generating a maximum of £0.624m of income beyond Option 1 levels.**

3. Background

- 3.1 Charges serve a variety of purposes. They bring a vital source of income to the Council and can be used to help deliver services and policy aims. The Council charges the users of its services through a variety of means:

- (i) Charges at the point of sale or admission;
- (ii) Charges paid up front for receiving services;
- (iii) Services charged/ billed for after they have been provided; and
- (iv) Services where a contribution is paid by the user depending on their eligibility or ability to pay.

- 3.2 The introduction of new charges or changes to existing charges should either be brought forward for consideration as part of the annual budget setting process or by the Cabinet or by officers through the Scheme of Delegation.

3.3 Members considered and approved the 2026-27 Budget Strategy at the Council meeting of 6 November 2025 noting a revised estimated budget gap of £15.339m, prior to the application of any Council Tax uplifts. Also contained in that report was a recommendation that various proposed fees and charges uplifts be brought to Council in December 2025 for consideration and approval.

3.4 Services were asked to bring forward proposals to be implemented from April 2026, to increase income generated via changes to fees and charges in order to assist in addressing the significant estimated budget gap in 2026-27.

4. Detail

4.1 Services have submitted a variety of proposals across a number of service areas for Members consideration, as detailed in [Appendix 1](#).

4.2 [Appendix 1](#) contains twenty-four proposals to update prices and generate additional income. The majority (eighteen) contain only one option for selection however there are a further six proposals that provide members with a base option plus one or two further choices that will generate additional income, depending on the increase applied.

4.3 Members are requested to agree as a minimum all of the Option 1 proposals contained in [Appendix 1](#) which will be implemented from April 2026 and consider if any Option 2 or Option 3 proposals should be progressed instead of Option 1.

4.4 Where, for operational/ promotional purposes Service Leads see an opportunity to increase income by varying charges, approval would be by officers through the Council's Scheme of Delegation which is out with the scope of this report.

5. Legal and Procurement Implications

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. Financial Implications

6.1 Depending on which options are selected from [Appendix 1](#), the following outcomes may be achieved, by selecting:

- i) only Option 1 for each of the twenty-four proposals, additional income of £696,244 may be generated in 2026-27;
- ii) Option 1 for each proposal but substituting the Option 2 proposals, where available, an additional £342,030 beyond i) above may be generated, resulting in total additional income for the year of £1,038,274;
- iii) Option 1 for each proposal but substituting the Option 3 proposals, where available, an additional £282,329 beyond ii) above may be generated, resulting in total additional income for the year of £1,320,603.

6.2 Selecting either i), ii) or iii) as shown in 6.1 above will reduce the current projected budget gap of £15.339m (prior to the application of any Council Tax uplift) as noted in 3.3 above, by the appropriate amount as stated.

7. Human Resources Implications

7.1 Not applicable.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 Any risk associated with individual price increases are outlined individually in [Appendix 1](#) otherwise there are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 There is a risk that Council fails to recognise the potential financial climate and does not take appropriate steps to manage the situation accordingly resulting in service interruption and reputational damage to the Council. A reminder has been provided that Elected Member have a legal duty to set Council Tax and to establish a competent and balanced budget.

9. Integrated Impact Assessment (incorporating Equalities)

9.1 An Integrated Impact Assessment has been carried out on the proposals contained in this report, which identifies potential positive and negative impacts. The IIA Summary Report is attached as [Appendix 2](#) which includes information on any mitigating action required. A copy of the fully completed IIA can be accessed here: [Fees and Charges](#).

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy as defined by the Environment Assessment (Scotland) Act 2005.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Priority 4 of the Council Plan: Efficient and effective enabling services.

13. **Link to Shaping Our Future Council** Yes No

13.1 Not applicable.

14. Results of Consultation

14.1 There has been no public consultation on the contents of this report.

14.2 Consultation has taken place with Councillor Ian Davis, Policy Lead for Finance and Corporate Services, and the contents of this report reflect any feedback provided.

15. Next Steps for Decision Tracking Purposes

15.1 If the recommendations above are approved by Members, the Chief Financial Officer will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Cabinet in the 'Council and Cabinet Decision Log' at each of its meetings until such time as the decision is fully implemented:

| Implementation | Due date | Managed by |
|--|------------------|-------------------------------|
| Incorporate the anticipated additional income in to future 2026-27 budget gap assessments in the Next budget update in February 2026 | 19 February 2026 | Chief Financial Officer |
| Implement the proposed changes in fees and charges | 1 April 2026 | All appropriate Service Leads |

Background Papers **Report to South Ayrshire Council of 6 November 2025 – [2026-27 Budget Strategy and Budget Update](#)**

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Date: 5 December 2025

2026-27 recommended uplifts to Fees and Charges

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|---|-----------------------------------|--|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| Chief Executive's | | | | | | | | |
| 1 | Trading Standards and Env. Health | Increase of 4% across all locally determined fees <ul style="list-style-type: none"> Only 1 option proposed | 4% | 5,907 | | | | |
| Risk: <i>No material risk identified</i> | | | | | | | | |
| Total Chief Executive's | | | | 5,907 | | | | |

| Communities and Transformation | | | | | | | | |
|--|--------------------------|--|---------------------|--------|---------------------|--------|---------------------|--------|
| 2 | Sports, Leisure and Golf | Instructional Lesson Price Increase (Learn2 from £26/month): <ul style="list-style-type: none"> Option 1 £2/month Option 2 £3/month Option 3 £4/month | £2 per month uplift | 60,000 | £3 per month uplift | 20,000 | £4 per month uplift | 30,000 |
| Risk: <i>A price increase of £2 (Option 1) across our swimming and gymnastics lesson memberships is a sharper rise than has been implemented in previous years. Many parents have multiple Learn2 memberships with children attending both swimming and gymnastics lessons and may also be paying for multiple children from the same family on a monthly basis. Keeping the price rise to a reasonable level will continue to ensure affordability and access.</i> | | | | | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|--|---------------------|---|----------------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| 3 | | Golf Adult Summer Green Fee Price Increase (by course) <ul style="list-style-type: none"> Only 1 option proposed | £3 - £8 uplift (by Course) | 50,000 | | | | |
| Risk: No material risk identified | | | | | | | | |
| 4 | | Golf Season Ticket Price Increase <ul style="list-style-type: none"> Option 1 5% Option 2 10% Option 3 15% | 5% | 80,000 | 10% | 20,000 | 15% | 50,000 |
| Risk: Option 1 represents a 5% increase across all season ticket price points which is larger than implemented in previous years. Due to ongoing construction and customer disruption this is the maximum rise advised, increases greater than 5% will result in a higher attrition rate therefore reducing additional income potential. Greater short-term increase without completed course investment will make it harder to increase fees beyond inflation in future years | | | | | | | | |
| 5 | | Pitch & Let price Increase <ul style="list-style-type: none"> Only 1 option proposed | £2 per hour uplift | 25,000 | | | | |
| Risk: No material risk identified | | | | | | | | |
| 6 | | Leisure Membership Review – increases prices across a range of leisure memberships <ul style="list-style-type: none"> Only 1 option proposed | £1 per month uplift | 55,000 | | | | |
| Risk: By 2026, the newly refurbished Prestwick Leisure Club will be open, however, Troon will be closed for refurbishment and Citadel works will still be ongoing with an opening date in late 2026 for the membership focused areas. The ongoing construction programme across multiple facilities is impacting member retention. Introducing significant price increases on top of this would further increase the risk of membership and income loss, making recovery more challenging and prolonged. Since our membership review in 2023, we have achieved consistent month-on- | | | | | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|------|---|--|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| | <i>month growth in income while maintaining stable pricing. The membership income forecast presented as Option1 reflects a cautious approach, taking account of the current construction programme and an anticipated 10% drop in membership following the price increase</i> | | | | | | | |
| 7 | | Reduce Golf Café Prices Season Ticket discount to 10% alongside general operational increase in prices <ul style="list-style-type: none"> Only 1 option proposed | 10% | 50,000 | | | | |
| | Risk: No material risk identified | | | | | | | |
| 8 | Destination South Ayrshire | Workshop/Room Hire – Rozelle House and McKechnie Institute (from £10 to £12) <ul style="list-style-type: none"> Only 1 option proposed | 20% | 1,500 | | | | |
| | Risk: No material risk identified | | | | | | | |
| 9 | | Ayr Town Hall – Main Hall hire (from £33 to £34 p/hr), Main Hall and Balcony Hire (from £42 to £44 p/hr) Exclusive use – full building (from £100 to £110 p/hr) <ul style="list-style-type: none"> Only 1 option proposed | 3%/5%/10% | 1,200 | | | | |
| | Risk: No material risk identified | | | | | | | |
| 10 | | Ayr Town Hall – Chamber Hire (from £23 to £24 p/hr) <ul style="list-style-type: none"> Only 1 option proposed | 4% | 1,000 | | | | |
| | Risk: No material risk identified | | | | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|--|----------------------|--|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| 11 | | Maybole Town Hall – Main Hall (from £25 to £26 p/hr) • Only 1 option proposed | 4% | 400 | | | | |
| Risk: No material risk identified | | | | | | | | |
| 12 | | Troon Concert Hall (from £36 to £37 p/hr) Troon Concert Hall & Balcony (from £44 to £46 p/hr) • Only 1 option proposed | 3%/5% | 2,200 | | | | |
| Risk: Risk: No material risk identified | | | | | | | | |
| 13 | | Walker Hall (from £31 to £32 p/hr) • Only 1 option proposed | 3% | 1,300 | | | | |
| Risk: No material risk identified | | | | | | | | |
| 14 | | Troon Concert Hall and Walker Hall – Reception room (from £21 to £22 p/hr) • Only 1 option proposed | 5% | 1,000 | | | | |
| Risk: No material risk identified | | | | | | | | |
| 15 | Thriving Communities | Dolphin House - Outdoor Learning programme - residential/day visits • Option 1 - 4% • Option 2 - 5% | 4% | 11,848 | 5% | 5,891 | | |
| Risk: No material risk identified: | | | | | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|---|---------------------|--|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| 16 | | Active Communities - holiday programmes – Increase the cost per day from £15 to £18 <ul style="list-style-type: none"> Only 1 option proposed | 20% | 12,000 | | | | |
| <i>Risk: No material risk identified.</i> | | | | | | | | |
| Total Communities and Transformation | | | | 352,448 | | 45,891 | | 80,000 |

| Housing, Operations and Development | | | | | | | | |
|--|-------------------------|---|---------|--------|--|--|--|--|
| 17 | Ayrshire Roads Alliance | Introduce amended charging structure for various Temporary Traffic Signals options – Remove 28-day charge and replace with: <ul style="list-style-type: none"> 1 week permit £150 1 week extension £225 2 week extension £375 3 week extension £525 Only 1 option proposed | various | 30,000 | | | | |
| <i>Risk: No material risk identified.</i> | | | | | | | | |
| 18 | | Increase Harbour fees by 4% and various Road traffic permits/notices by 10% <ul style="list-style-type: none"> Only 1 option proposed | 4%/10% | 23,500 | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|------|--|--|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| | Risk: No material risk identified. | | | | | | | |
| 19 | Neighbourhood Services | Standardise Allotment fees to £1 per square meter – note this is in addition to increasing fees by 15% in 2026-27 agreed as part of the 2025-26 budget <ul style="list-style-type: none"> Only 1 option proposed | various | 6,567 | | | | |
| | Risk: the current model for charging is not consistent in regard to the size of plot. There are a number of different sized plots across SAC and this proposal is to charge a per square metre therefore equitable across all sites. | | | | | | | |
| 20 | | Increase Crematorium prices each year (3% already agreed as part of 2025-26 budget) therefore an additional 20% is proposed <ul style="list-style-type: none"> Option 1 - 4% (7%) Option 2 - 15% (18%) Option 3 - 20% (23%) | 4% | 43,200 | 15% | 118,800 | 20% | 54,000 |
| | Risk: The increase in cremation fees above inflation may incur scrutiny from the Scottish Government. The proposed increase can be justified based on previous capital investment, but it may be difficult to justify any more than a 4% increase, which is actually 7% with the previously agreed 3% uplift for 2026/27. | | | | | | | |
| 21 | | Increase brown bin charge from £50 <ul style="list-style-type: none"> Option 1 - 10% (£5) Option 2 - 20% (£10) Option 3 - 30% (£65) | 10% | 111,740 | 20% | 111,819 | 30% | 111,839 |
| | Risk: There is a risk if we increase the price too much that we will lose a number of properties who are currently paying as part of the scheme. Keeping the price rise to a reasonable level (Option 1) will continue to ensure affordability and access. | | | | | | | |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|--|---------------------|---|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| 22 | | Increase special uplift fee from £25 to £30 <ul style="list-style-type: none"> Only 1 option proposed | 20 | 18,462 | | | | |
| Risk: No material risk identified. | | | | | | | | |
| 23 | | Increase Burial fee (3% already agreed as part of 2025-26 budget) therefore an additional uplift is proposed <ul style="list-style-type: none"> Option 1 - 6% (9%) Option 2 - 15% (18%) Option 3 - 20% (23%) | 6 | 43,680 | 15 | 65,520 | 20 | 36,400 |
| Risk: The increase in burial and cremation fees above inflation may incur scrutiny from the Scottish Government. The proposed increase can be justified based on previous capital investment, but it may be difficult to justify any more than a 6% increase, which is actually 9% with the previously agreed 3% uplift for 2026/27. | | | | | | | | |
| 24 | | Introduce new charging structure for the collection of Persistent Organic Pollution items <ul style="list-style-type: none"> Only 1 option proposed | n/a | 60,740 | | | | |
| Risk: Legislation came into force 2023/24 where items such as couches/settees, armchairs, sofa beds, fabric chairs etc, need to be managed and disposed of separately due to the contaminated content. This has incurred additional costs for disposal which we are hoping to address with the additional charge for collection, and disposal of Pop's contaminated products. Whilst the figure has been taken from the known materials collected during the last year, there is a risk that the additional charges may deter the public from contacting the Council to dispose of these items. | | | | | | | | |
| Total Housing, Operation and Development | | | | 337,889 | | 296,139 | | 202,239 |

| Ref. | Directorate/Service | Proposal | Option 1 | | Option 2 | | Option 3 | |
|------|---------------------|---|----------------------|--------------------|----------------------|-------------------------------|----------------------|-------------------------------|
| | | | % uplift or £ uplift | Income generated £ | % uplift or £ uplift | Additional Income generated £ | % uplift or £ uplift | Additional Income generated £ |
| | | | | | | | | |
| | | Total income from fees and charges uplifts Option 1 | | 696,244 | | | | |
| | | Total additional income from fees and charges uplifts - Option 2 | | | | 342,030 | | |
| | | Total additional income from fees and charges uplifts - Option 3 | | | | | | 282,329 |

Note: The total additional income shown against Option 2 of £342,030 is the **additional** income generated through selecting Option 2 instead of Option 1. The total additional income shown against Option 3 of £282,329 is the **additional** income generated by selecting Option 3 instead of either Option 1 or Option 2.

The cumulative totals are outlined below.

| | | | | |
|--|---|----------------|------------------|------------------|
| | Total cumulative – Option 1 | 696,244 | | |
| | Total Cumulative - Option 1 & Option 2 | | 1,038,274 | |
| | Total Cumulative – Option 1 & Option 3 | | | 1,320,603 |

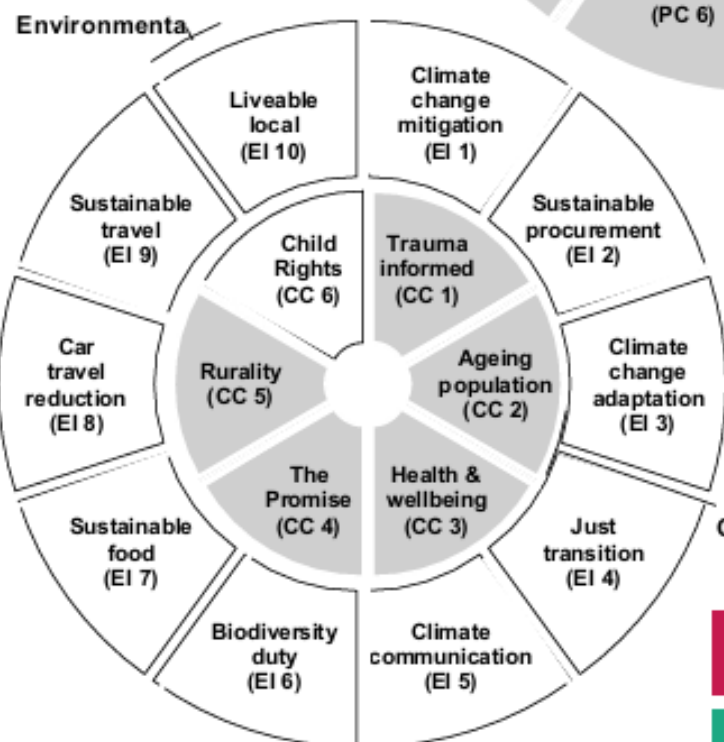
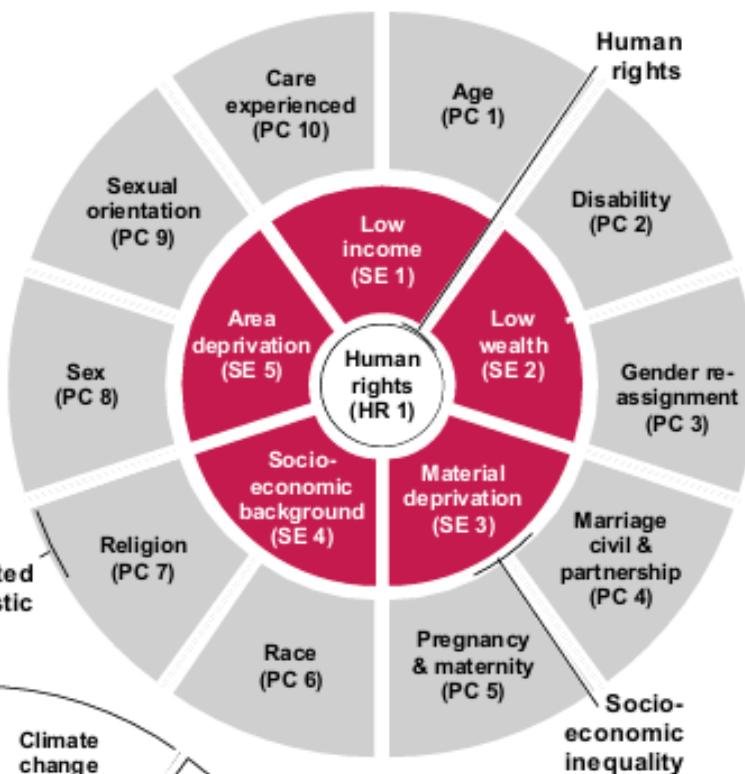
Integrated Impact Assessment Summary Report

Council Fees & Charges uplifts for 2026-27



Completed by:
Tim Baulk,
Chief Financial Officer,
Finance and Procurement

Date started 27/11/25



To be implemented on: 01/04/26
Review date: Annual budget
Oversight Panel: South Ayrshire Council

| | |
|-----------------|----------------------------|
| negative impact | uncertain / not clear |
| positive impact | no impact / not applicable |

Public sector equality duty

Eliminating unlawful discrimination, harassment, and victimisation?

The implementation of various uplifts to fees & charges will ensure a consistent approach regardless of any protected characteristics.

Advancing equality of opportunity?

The implementation of various uplifts to fees & charges will ensure a consistent approach regardless of any protected characteristics.

Fostering good relations?

The implementation of various uplifts to fees & charges will ensure a consistent approach regardless of any protected characteristics.

Consultation declaration

We confirm consultation has been carried out as part of this process.

impacts)

EQUALITIES: impact on protected characteristics

| | | |
|-------------|------------|---|
| PC 1 | Age | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 2 | Disability | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge |

Mitigating Actions Required (re negative / unclear impacts)

| | | |
|-----------------|-----------------------------------|---|
| PC 3 | Gender Reassignment | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 4 | Marriage and Civil Partnership | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 5 | Pregnancy and Maternity | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge |
| PC 6 | Race (including Gypsy Travellers) | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 7 | Religion or Belief | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 8 | Sex | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 9 | Sexual Orientation | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| PC 10 | Care Experienced (SAC-specific) | Concession arrangements may be available for certain groups or individuals depending on the applicable type of fees & charge. |
| (CRWIA)? | | no |