

Government require the adult social care precept to be shown on bills as a cash amount separate from the overall charge set by the adult social care authority, in this case, Somerset County Council (SCC). The adult social care precept (ASC) is considered to be a charge which **accumulates** in value over the years from 2016-17 to 2019-20. Somerset County Council are expected to keep using all the money they collect from the precept to support their ASC functions.

As with each precept, the amount is to be shown by a percentage increase figure.

In the case of SCC for 2018/19 this would be a 105.99% increase (£21.63 in 2017/18 increasing by £33.74 to £76.17 in 2018/19).

The changes to the Demand Notice regulations mean where, for example, an ASC authority (i.e. Somerset County Council) sets a 5.99% increase on its previous year's overall charge (comprising 2.99% for the core increase and 3% for ASC), those percentage increases should be shown separately. Clearly, this is different to how other percentages work on the bill, which may cause confusion.

For Somerset County Council (Band D equivalent) the changes mean:

Their total charge, including the ASC precept for 2017/18 was £1,124.79.

They increased this charge by up to 2.99% to fund general expenditure (rounded for display purposes as 3%), hence:

$$£1,124.79 \times 0.0299 = £33.63$$

They could charge an extra 3% to fund adult social care functions, hence:

$$£1,124.79 \times 0.03 = £33.74$$

To summarise:

| Preceptor | 2017/18 charge (A) | Increases (B) | 2018/19 charge (A+B) | % increase (B/C x 100) |
|-----------|----------------------|---------------|----------------------|------------------------|
| SCC | £1082.36 | £33.63 | £1,115.99 | 2.99% |
| SCC ASC | £42.43 | £33.74 | £76.17 | 3% |
| Total | (C) £1,124.79 | £67.37 | £1,192.16 | 5.99% |

Please be aware the information shown on bills is by regulatory requirement (as prescribed in The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2018).