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Council Tax and Adult Social Care Funding

The formula used to calculate the increase that factored in the National Insurance Contributions (NICS).

National Insurance rates are available on the government website here:

<https://www.gov.uk/national-insurance-rates-letters>

The percentage of council tax allocated towards adult social care. Did the council apply the maximum threshold allowed for this allocation? If not, could you please provide the reason for not doing so?

Other than in the case of the Housing Revenue Account, we combine all of the Council's funding sources (primarily Government Grant, Business Rates, Council Tax and income from fees and charges) in supporting service provision. While there are elements of the council's grant funding that are ringfenced for specific purposes, the majority of funding received is a block grant and this is allocated across services as part of the annual budget setting process. Further information on Local Government funding is provided in the link below:

<https://www.gov.scot/policies/local-government/local-government-revenue/>

The current reserves held by the council.

The 2024-25 accounts are still in the process of being audited, however the Unaudited Annual Accounts 2024-25 were considered by Members of Council on 19 June:

<https://democracy.edinburgh.gov.uk/documents/s85319/7.2%20-%20Unaudited%20Annual%20Accounts%202024-25.pdf>

Total reserves are shown in the balance sheet, with further details available in the Movement in Reserves Statement.

The inflation rates for the following areas of care, and the resulting hourly/weekly/daily rates:

- Older People Residential
- Older People Nursing
- Older People Residential EMI (Elderly Mentally Infirm)
- Older People Nursing EMI (Elderly Mentally Infirm)

- Working Age Adults Residential
- Working Age Adults Nursing
- Working Age Adults Nursing EMI
- Supported Living Day Support
- Supported Living Night Support
- Out of Area Dom Care
- Home Care
- Extra Care
- Day Services
- Direct Payments

Fees and charges and percentage uplifts for 2025-26 are published on our website here:

<https://www.edinburgh.gov.uk/downloads/download/14425/city-of-edinburgh-council-fees-and-charges>