

Date of despatch: Wednesday, 28 February 2024

To the Members of Slough Borough Council

Dear Councillor,

You are summoned to attend an extraordinary Meeting of the Council of this Borough which will be held in the Council Chamber - Observatory House, 25 Windsor Road, SL1 2EL on **Thursday, 7th March, 2024 at 7.00 pm**, when the business in the Agenda below is proposed to be transacted.

Yours faithfully



STEPHEN BROWN
Chief Executive

AGENDA

Apologies for Absence

PAGE

1. **Declarations of Interest**

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All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 9 and Appendix B of the Councillors' Code of Conduct, leave the meeting while the matter is discussed.

Members are reminded that under the Code, a general dispensation has been provided to all members of the Council (who do not otherwise have a Disclosable Pecuniary Interest) to take part and vote on items on the Council agenda for 7th March 2024 in relation to setting the Council Tax or a precept under the Local Government Finance Act 1992.

Members should also note the provisions of the Local Government Finance Act 1992 which require Members to declare and refrain from voting on any matter relating to the calculation of the Council Tax if they are two months or more in Council Tax arrears.

Recommendations of Cabinet and Committees

[Notification of Amendments required by 10am on Wednesday 6th March 2024]

Items 2, 4, 5 and 6 are recommendations from the Cabinet from its meeting held on 26th February 2024.

Item 3 will be the recommendations from the Audit & Corporate Governance Committee from its meeting held on 29th February 2024.

Item 7 includes the expected recommendations from the Cabinet from its meeting held on 5th March 2024 (any amendments will be notified to Council).

In accordance with the requirements of the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 and Council Procedure Rule 19.5 there shall be a recorded vote on any decision relating to the budget or Council Tax (items 2, 3 and 4).

2.	General Fund Capital Programme 2024/25 to 2027/28	1 - 16
3.	Treasury Management Strategy 2024/25	To Follow
	<i>(The report and recommendations of the Audit & Corporate Governance Committee will follow after its meeting to be held on 29th February 2024. The report and Treasury Management Strategy are published with the supplementary agenda for that meeting)</i>	
4.	General Fund Revenue Budget 2024-25, and Medium Term Financial Strategy 24/25 to 27/28	17 - 134
5.	Housing Revenue Account (HRA) 30-year Business Plan and Medium Term Budgets 2024/25	135 - 154
6.	School Funding Report - Dedicated Schools Grant 2024/2025	155 - 166
7.	Establishment of Berkshire Prosperity Board	167 - 180

Press and Public

Attendance and accessibility: You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered. For those hard of hearing an Induction Loop System is available in the Council Chamber.

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In addition, the law allows members of the public to take photographs, film, audio-record or tweet the proceedings at public meetings. Anyone proposing to do so is requested to advise the Democratic Services Officer before the start of the meeting. Filming or recording must be overt and persons filming should not move around the meeting room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non hand held devices, including tripods, will not be allowed unless this has been discussed with the Democratic Services Officer.

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Slough Borough Council

Report To:	Council
Date:	7 th March 2024
Subject:	General Fund Capital Programme 2024/25 to 2027/28
Lead Member:	Cllr Wal Chahal, Lead Member for Finance, Council Assets, Procurement and Revenues and Benefits
Chief Officer:	Adele Taylor, Director of Finance (S151 officer)
Contact Officer:	Victoria Gelderd, Strategic Finance Manager - Capital
Ward(s):	All
Exempt:	NO
Appendices:	Appendix A Detailed Capital Programme 2024/25 to 2027/28 Appendix B – Slippage by Project

1. Summary and Recommendations

The report sets out the Council's capital programme from 2024/25 to 2027/28. The Cabinet considered the report at its meeting held on 26th February 2024 and agreed that it be recommended to Council.

Recommendations:

- 1.1 That the Capital Programme for 2024/25 to 2027/28 as set out in Appendix A be approved.

Reason:

- 1.2 The Council should have an approved capital programme over the medium term as part of its overall Financial Framework. This will comply with the requirements of the Capital Strategy as set out in the Treasury Management Strategy which is set out in a separate report. Capital expenditure is defined as expenditure that is predominantly incurred on buying, constructing or improving physical assets such as land, buildings, infrastructure and equipment.

This report deals with the Capital Programme for the Council's General Fund assets. The Capital Programme for the HRA is contained in a separate report on the HRA 30 Year Business Plan.

Commissioner Review

- 1.3 Planning and managing the use of the Council's capital resources is vital. The Treasury Management Strategy which includes the Capital Strategy is the policy framework document that sets out the principles to be used to guide the allocation of capital investment across all the Council's services and informs decisions on capital spending priorities within the Council's 4-year Capital Programme.

This programme aligns with the principles in the strategy considering prudence, affordability, and sustainability, which commissioners support. The Council's ability to maintain these assets to enhance their role in the delivery of services, will also be crucial to the Council's financial resilience.

Introduction

- 1.4 The capital programme set out in Appendix A forms a key part of the Council's budget setting process.
- 1.5 Prior to the 2023/24 capital programme, previous years' capital programmes have been ambitious involving several major projects. There was insufficient capacity to deliver the capital programme, resulting in slippage of 66% into 2024/25 to deliver the programme. The slippage for 2022/23 was £4.0m, 14% of the total capital programme (£28.7m)

See Appendix B for breakdown of this slippage by project.

The main reason for the slippage is due to insufficient capacity to deliver a number of large projects at the same time in Children's Services and Regeneration, Housing and Environment (£20m). The loan to GRE5 re Nova House Remedial works (£4.6m) is currently marked for slippage but this may not be needed if other sources of funding are granted (confirmation before end of 2023/24).

Any underspends that have not been identified for slippage are either incorrectly budgeted (Hub Development), have been moved to revenue (Transport and Highways) or need to be reimbursed to the external funder (Long-term disabilities).

There has been a focus on strengthening processes around forecasting in 2023/24 to ensure underspends are reported accurately. In 2024/25 there will be further focus on the profiling of budgets.

A detailed review of projects included within the 2023/24 slippage will be conducted by Capital Board in Q1 2024/25 to monitor progress and ensure no further slippage. The findings of this review will be included in the Q1 monitoring report.

The recommendation for Cabinet to approve the slippage of these projects into 2024/25 is within the Q3 Budget Monitoring report.

- 1.6 The previous capital programme approved on 27th February 2023, envisaged spending £102m with no borrowing requirement. This year the size of the capital programme is £43m for the remaining 4 years, with no external borrowing needed. This is reflected in the Treasury Management Strategy.

The programme is fully funded from grants, S106 contributions and capital receipts from the asset disposal programme. This ensures the Council lives within its means in respect of the capital programme.

Options considered:

- 1.7 The options available to the Council are dependent to the extent to which funding is available to pay for the capital projects. Given the Council's current financial position, it is considered prudent to eliminate as far as possible the amount of capital spend on projects which are dependent on the council funding from its own very limited resources, and to prioritise projects for which the Council has health and safety obligations and to comply with statutory requirements. It is currently having to sell off assets to generate capital receipts in order to reduce the level of minimum revenue provision (MRP), so including expenditure in the programme which requires borrowing and increases the MRP is counter-productive in the Council's aim to live within its means.
- 1.8 The capital programme is therefore financed through capital receipts and external capital grants, and it is the Council's ability to bring in such grants, and the conditions placed on such grants, that will determine the size and nature of schemes in the capital programme.

Background

- 1.9 The total capital programme over the 4 years 2024/25 to 2027/28 is £43m largely funded by capital grants– see summary below:

Table 1 - Funding of Capital Programme

	General Fund £m
Spend	43
Funded by	
Government Grant	(33)
Capital Receipts	(9)
Developer contributions (s.106)	-
Major Repairs Reserve	-
Revenue contributions	-
Capitalisation Direction	-
Total external funding	(43)
Total borrowing requirement	-
Total funding including borrowing	(43)

The detailed capital programme for the General Fund Appendix A.

In addition to the capital budgets and revenue implications, the report sets out:

- The Council's asset base
- Delivery strategies
- Governance
- Capital funding and
- Risk management

2 Report

The Council's Assets

- 2.1 Since March 2022 the Council has embarked on an asset disposal strategy. To date the Council has generated £218m of capital receipts from the asset disposal programme (including Akzo Nobel), with a further £63m forecast for 2024/25. The total forecast for the asset disposal programme is on track to achieve the target of £400m.
- 2.2 The majority of capital expenditure set out in this strategy will be spent on enhancement to the existing property portfolio and infrastructure assets (£39m). The remainder will be funding strategy work and cost of sales for disposals (£4m).
- 2.3 The Council carries out regular maintenance on its properties and infrastructure assets. The capital programme ensures that the Council's highways, operational properties and council dwellings are continuously maintained to a good standard.

Overview of delivery strategies

- 2.4 The Council's capital programme objectives are:
- To rationalise the capital portfolio, so the remaining assets continue to deliver necessary services to the public. This closely aligns to the estate management strategy that is currently in development.
 - Ensure the necessary works to enhance the working conditions of the remaining assets, so they are fit for purpose and meet statutory requirements.
 - Minimise any other works to those which are fully funded from external sources and can be undertaken at no additional cost to the Council.

Development schemes

- 2.5 As part of the Council's asset disposal strategy, and in response to the Council's financial situation, the Council has embarked on a process to disengage from all developments with Slough Urban Renewal LLP.

2.6 Consequently:

- there will be no further capital investment by the Council into the sites that are optioned to SUR.
- Two sites have been disposed of in 2023/24. The remaining sites are due to be disposed in 2025/26.
- Sites opted to SUR are sold on a case-by-case basis subject to approval by the SUR Board and Cabinet decision. An SDP is required for each site and sets out the strategy (development or disposal) for each site. SDPs have been agreed for Haymill (approved September 2023) and Stoke Wharf (agreed in summer 2022). An SDP has not yet been approved by Wexham South although this is expected to be produced by SUR in Spring 2025

Operational

- 2.7 As a result of stopping all development and strategic acquisitions, the capital programme is focussed solely on improvement works to the Council's operational asset portfolio and other schemes as fully funded through external grants. Departments will work with the programme management team to ensure that delivery of all projects is suitably resourced.

3 Governance

- 3.1 Once the capital programme is approved by full Council, any changes must be approved in accordance with para 2.4.6 of the Council's financial procedure rules. These require the following:

3.1.1 Cabinet approval is required for all capital budget and funding virements and yearly profile changes (slippage or accelerated spend) between approved capital programmes i.e., as per the budget book. The report must show the proposed:

- (i) Budget transfers between projects and by year.
- (ii) Funding transfers between projects and by year; and
- (iii) A summary based on a template approved by the Executive Director of Finance & Commercial

3.1.2 The Executive Director of Finance & Commercial can approve virements of capital monies up to £1m under delegated responsibilities but these must be reported to Cabinet on a quarterly basis.

3.1.3 Cabinet approval is required for all capital additions to the capital programme. All Capital additions are reviewed by senior officers at the Capital Board prior to being recommended for approval to Cabinet.

3.1.4 Funding substitutions in order to maximise funding are the responsibility of the Executive Director of Finance & Commercial.

3.1.5 Cabinet can approve spend on new capital projects up to £5m where expenditure is covered by external grant, is in accordance with the Council's

treasury management strategy, has no full year revenue implications and does not exceed £20m in total in any one year.

3.1.6 The Chief Executive can approve virements between projects of up to £1m following consultation with the Executive Director of Finance & Commercial and the Lead Member.

3.1.7 The Executive Director of Finance & Commercial can approve virements between projects of up to £500k following consultation with the Lead member.

3.1.8 Executive Directors can approve virements between projects of up to £250k following consultation with the Chief Finance Officer and the Lead Member.

NB- all virements will be reported to Cabinet on a quarterly basis

4 Summary of the Capital Programme 2024/25 to 2027/28

4.1 The capital programme and the proposed funding is set out in table below:

Table 2 – Proposed Capital Programme 2024/25 to 2027/28

	2024/25	2025/26	2026/27	2027/28	Total
	£000s	£000s	£000s	£000s	£000s
<u>Expenditure</u>					
General Fund					
Regeneration, Housing & Environment	18,431	5,997	3,067	1,339	28,833
Adults	1,140	1,140	1,140	1,140	4,560
Children's Services	3,720	2,215	2,069	1,712	9,716
Total expenditure	23,291	9,352	6,276	4,191	43,109
External funding including capital receipts	(23,291)	(9,352)	(6,276)	(4,191)	(43,109)
<u>Borrowing Requirement</u>					
General Fund	-	-	-	-	-
Total Borrowing Requirement	-	-	-	-	-

4.2 In drawing up the above programme, the emphasis has been on ensuring that only schemes which are essential for meeting health and safety requirements or complying with statutory obligations and are fully funded from external sources.

4.3 The table below summarises the changes to the capital programme arising from the review of the programme. Overall the capital budget increases by £6m over a four-year timescale, all increases are fully funded by external grants and reflect how and when we plan to spend the funding.

Table 3 - Summary of changes in Capital Programme

	Five Year Plan				Total £000s
	2024/25	2025/26	2026/27	2027/28	
	£000s	£000s	£000s	£000s	
Capital Programme 23/24					
General Fund	19,935	8,182	5,219	3,420	36,756
Total	19,935	8,182	5,219	3,420	36,756
Capital Programme 24/25					
General Fund	23,291	9,352	6,276	4,191	43,109
Total	23,291	9,352	6,276	4,191	43,109
Change	3,356	1,170	1,057	771	6,353
Borrowing					
Capital Programme 23/24	-	-	-	-	-
Capital Programme 24/25	-	-	-	-	-
Change	-	-	-	-	-

Key Projects

Regeneration, Housing & Environment

4.4 Flood Defence Measures (Sponge City Project)

The Council has been awarded from Defra Grant funding of £7.9m (£4.6m in prior years, £3.3m for future years up to 2026/27) for delivery of the Smart, Sponge Catchments Project. This aims to improve flood resilience in the Chalvey Ditches and Salt Hill Stream River catchments in north-west Slough and southern Buckinghamshire. The project will help the Council to meet its corporate priority for an environment that helps residents live more independent, healthier and safer lives, by delivering infrastructure and enriched public spaces that can act as sponges, soaking up surface water to improve resilience to flooding.

4.5 Destination Farnham Road

The Council's Transport team have been advised of an award of £9.249m from the Department for Levelling Up, Housing and Communities. In addition, a 10% local contribution of £1.004m provided through other DFT grants and S106 contributions related to the location. The proposed scheme will revitalise the Farnham Road (A355) corridor by transforming its public realm, in a way that prioritises walking and cycling, and improves bus priority through signal upgrades and the enforcement of parking restrictions. Fully grant funded, initial designs have been presented to Cabinet and consultation and detailed design have commenced in 2023/24, with construction due to start in 2024/25, completion of the project expected in December 2024. The scheme focuses on the Britwell and Northborough wards and Farnham. North-south transport connections will be made stronger to enhance connections to Slough town centre. Farnham Road District Centre's public realm will be improved to support economic growth and improved social function.

4.6 **Additional Transport & Highways Grant funded projects**

Various projects related to transport and highways, fully funded by the Department for Transport (DfT). The DfT have awarded the Council £2.489m each year from 2022/23 – 2024/25.

4.7 **Estate Strategy**

SBC intends to reduce its corporate footprint to a minimum level to reduce running costs and maximise disposal opportunities. Consultants have been commissioned in 2023/24 to begin work on the Estate Strategy and this will continue into 2024/25 to identify office requirements and best use of existing space. This strategy will result in property adaptations and asset disposals which will fund the project as well as help the Capitalisation Directive.

Children's Directorate

4.8 The key projects for the Children's Directorate continue to be the schools modernisation programme, SEN resources expansion and the expansion of the special schools provision in the Council area to meet the increasing numbers of pupils with Special Education Needs. All projects are largely funded from capital grant from the Department for Education (DfE) supplemented by developer contributions.

5 Capital Funding

5.1 The Council is required to have a funded capital programme that is affordable. i.e. all capital expenditure should have a source of funding, no external borrowing is permitted for the capital program at this time.

5.2 The key sources of funding for the Council are:

- Grants
- Developer contributions
- Capital receipts

Grants

5.3 These are predominantly Government grants and are usually provided to the Council to fund specific schemes or programmes. The majority of grants which the Council receives for capital are from:

- the Department for Education (DfE) to ensure the Council is meeting its statutory duty to provide school places and that school buildings are in good condition
- the Department for Transport (DfT) for infrastructure (i.e. highways) improvements; and
- Department for Levelling Up, Housing and Communities (DLUHC) for disabled facilities grant (DFG).

- 5.4 Capital grants usually have conditions attached which require the grant to be used for specific schemes and potentially require repayment in the event that they are not used for the purpose intended or within a set timetable.

Developer contributions

- 5.5 Developer contributions are a contract between a developer and the Council, which have to be used on specific projects rather than a more general objective. These are either:
- s.106 agreements made under the section 106 of the Town and Country Planning Act 1990 whereby the planning authority places an obligation on the developer to undertake an obligation as part of the planning permission, and the developer agrees to pay a contribution to the authority for the authority to undertake the works to discharge the obligation; and

Capital Receipts

- 5.6 Capital receipts are generated from the sale of non-current assets (e.g. land and buildings). The use of capital receipts is statutorily prescribed, such that they can only be used primarily to fund capital expenditure or repay borrowing. The Council holds all capital receipts corporately, which ensures that they can be used to fund the overall capital programme.
- 5.7 As set out in the Debt Recovery Strategy approved by Cabinet in September 2021 and updated in January 2022, capital receipts generated from asset sales will be used:
- to finance any expenditure capitalised under any Capitalisation Direction granted by the Government; and
 - to repay existing external debt.

Capital receipts will also be used to fund capital expenditure where no external grants are in place, such as cost of sales for disposals and capital works from stock condition surveys.

If there are any available unapplied capital receipts at the end of a year and no Capitalisation Direction balance to be repaid, but there is an expectation of Capitalisation Direction costs across the life of the medium term financial strategy, a balance may be left in the capital receipts reserve to ensure this can be applied to the Capitalisation Direction costs.

6 Capital Programme Funding 2024/25 to 2027/28

- 6.1 Appendix A summarises the funding of the proposed capital programme for General Fund.

- 6.2 This shows that the entire capital programme of £43m will be fully funded from capital grants, capital receipts and developer contributions without recourse to any external borrowing.

7 Revenue Implications of the Programme

- 7.1 Any General Fund capital expenditure which is not fully funded from available capital resources (i.e. capital receipts, capital grants, developer contributions and direct funding from revenue) gives rise to borrowing which incurs capital charges in the form of MRP and interest. Where expenditure is to be met from a capitalisation direction, this incurs MRP also which is amortised over 20 years in line with the Statutory Guidance on Minimum Revenue Provision (issued by DCLG 2018).
- 7.2 No additional MRP arises from the current capital programme because it is fully funded.

8 Risk Management

- 8.1 Capital projects require careful management to mitigate the potential risks that can arise. Effective monitoring, management and mitigation of these key risks is a key part of managing the capital strategy, which are set out below.
- 8.2 Delivery risk as a result of the scale of slippage into 2024/25 will need to be monitored. This will be reviewed in the first quarter and reported to Cabinet in the Q1 monitoring report. A small number of projects are repayable if not completed within timescales, these have all commenced and are being prioritised.

Interest Rate Risk

- 8.3 As a result of the Asset Disposal Programme, the capital receipts generated to date repaid all temporary borrowing by September 2023. This has largely eliminated interest risk from the capital programme.
- 8.4 The fixed borrowing with PWLB has reduced by £18m up to 31st December 2023, repaid using capital receipts.

Inflation Risk

- 8.5 Construction inflation (e.g. on highways works, not solely developments) over and above that budgeted could impact on the affordability of the capital programme. A rise of 1% in the cost of the overall programme would increase the cost of the programme by £0.4m, or £0.2m in 2024/25. Whilst this can be mitigated through regular, close monitoring of project expenditure, this may require projects to be scaled back in ambition, deferred to future years or deleted. Where projects are financed through external grants, this will be managed within the same overall budget envelope rather than require the Council to borrow to meet an overspend.

9. Implications of the Recommendation

9.1 Financial Implications

9.1.1 The financial implications are set out in the main body of this report.

9.2 Legal implications

9.2.1 The Local Government Act 2003 sets out the framework for local authority capital finance. This confers a broad power to borrow, subject to affordable borrowing limits. This framework is supplemented by the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, as amended, and by codes of practice and statutory guidance.

9.2.2 Approval of the budget and policy framework is reserved to full Council. In accordance with Part 4.3 of the Council's Constitution, by the end of February Cabinet shall consider the resources available to finance capital projects for the next four years together with the Prudential Indicators and approve the capital expenditure programme for the next four years. Cabinet shall recommend to full Council the capital programme, borrowing limits and the Prudential Indicators for the following four years.

9.2.3 The legal implications for each individual scheme within the capital programme will be considered when approval is sought for that particular scheme. Each scheme within the capital programme will be approved in accordance with the Council's constitution and in particular the Financial Procedure Rules.

9.3 Risk management implications

9.3.1 These are set out in the main body of the report in section 8.

9.3.2 Additionally there is a risk of not being able to raise funding either through external grants, developer contributions or capital receipts. All external grants and developer contributions included in the programme are pre-agreed to reduce this risk.

9.3.3 Capital receipts are forecasted using estimates from an external consultant, taking into consideration market conditions. These are subject to change but additional assets are constantly being reviewed and added to the programme to mitigate any potential losses and to maximise capital receipts.

9.4 Environmental implications

9.4.1 Inevitably, with any capital projects there are likely to be environmental implications, which will be considered when approval is sought for particular schemes. The HRA report looks further at this with respect to decarbonisation of the housing stock and damp and mould issues.

9.5 Equality implications

9.5.1 It should be noted that there a number of schemes included in the capital budget for 2024/25 which are specifically for the benefit of certain residents within the protected characteristic groupings, namely £1.140m of improvements funded by the Disabled Facilities Grant, and £3.720m on Children's Services. In particular within the latter, there is £1.368m for Schools Modernisation Programme and £1.220m for SEND

Resource bases and Improvements. These are all expected to have favourable benefits for vulnerable residents.

9.5.2 In order to ensure that the Council complies with its duty under section 149 of the Equality Act 2010, individual equality impact assessments will continue to be undertaken as proposals are developed in order to ensure there are mitigating actions, where possible, to minimise any adverse impacts on our communities.

Background Papers

10.1 None

Appendix A - General Fund Detailed Capital Programme 2024/25 - 27/28								
General Fund Capital Programme	2023/24	2023/24	2024/25	2025/26	2026/2027	2027/28	Total 2024/25 to 2027/28	
	Budget £000s	Forecast £000s	Budget £000s	Budget £000s	Budget £000s	Budget £000s	Budget £000s	Budget £000s
Learning Disability Change Programme	29	27	-	-	-	-	-	-
Ownership for people with Long-term Disabilities	204	-	-	-	-	-	-	-
Disabled Facilities Grant	1,412	1,412	1,140	1,140	1,140	1,140	1,140	4,560
Adults TOTAL	1,645	1,439	1,140	1,140	1,140	1,140	1,140	4,560
Primary Expansions	167	80	-	-	-	-	-	-
Schools Modernisation Programme	900	750	1,368	750	750	750	750	3,618
SEN Resources Expansion	1,250	355	1,220	1,050	200	0	0	2,470
Special School Expansion-Primary,Secondary & Post 16	1,685	236	1,013	296	1,000	843	843	3,152
Secondary Expansion Programme	315	40	-	-	-	-	-	-
Schools Devolved Capital	80	354	119	119	119	119	119	476
323 High St/Haybrook	26	-	-	-	-	-	-	-
Children's Services TOTAL	4,423	1,815	3,720	2,215	2,069	1,712	1,712	9,716
Loan to GRE5-for Nova House remedial work	5,000	400	-	-	-	-	-	-
Capital Works following Stock Condition Survey	647	100	400	400	400	-	-	1,200
Hub Development	1,320	-	-	-	-	-	-	-
B4899 Localities Strategy North (Britwell)	-	375	-	-	-	-	-	-
Leisure Centre Farnham Road	100	22	-	-	-	-	-	-
Asset Disposal	-	820	1,912	-	-	-	-	1,912
Urban Tree Challenge Fund	82	-	-	-	-	-	-	-
Compulsory Purchase Order Reserve	0	1	-	-	-	-	-	-
Cornwall House-Fire Strategy	950	250	-	-	-	-	-	-
Estates Strategy	900	300	2,000	2,000	-	-	-	4,000
Refuse fleet & Grounds Plant equipment	114	172	-	-	-	-	-	-
Local Sustainable Transport Fund	222	222	-	-	-	-	-	-
Flood Defence (Sponge City)	2,248	1,000	1,537	1,530	278	-	-	3,345
Zone 1 - Sutton Lane Gyatory (MRT)	868	868	-	-	-	-	-	-
Zone 4 - Stoke Road (Stoke Rd TVU junction)	2,897	497	-	-	-	-	-	-
Langley High Street Improvements LEP	511	511	-	-	-	-	-	-
A4 Safer Roads	1,648	150	-	-	-	-	-	-
A4 Cycle Lane	10,168	568	-	-	-	-	-	-
Electric Vehicle Network	157	157	1,117	1,117	-	-	-	2,233
Car Club	100	100	-	-	-	-	-	-
Carbon Management - Public Sector Decarb. Scheme	22	22	-	-	-	-	-	-
Reading Archives - Extension (SBC Contribution)	188	188	55	11	-	-	-	66
Traffic Signals Maintenance Grant	66	66	-	-	-	-	-	-
Cemetery Extension	100	100	-	-	750	-	-	750
Additional Transport & Highways Grant funded projects	1,943	106	2,489	-	-	-	-	2,489
Patching, surfacing and highway replacement works	261	261	-	-	-	-	-	-
LTP Implementation Plan	423	284	139	139	139	139	139	556
Eden School	0	40	-	-	-	-	-	-
DSO Replacement RCV's	-	-	-	-	1,200	1,200	-	2,400
DSO Replacement Fleet	500	200	500	500	-	-	-	1,000
DSO Food/Fibre vehicles and Caddies	-	-	400	300	300	-	-	1,000
Destination Farnham Road	2,768	118	7,482	-	-	-	-	7,482
Burnham Station	-	-	400	-	-	-	-	400
Regeneration, Housing & Environment TOTAL	34,204	7,898	18,431	5,997	3,067	1,339	1,339	28,833
GENERAL FUND TOTAL	40,272	11,152	23,291	9,352	6,276	4,191	4,191	43,109
*See Appendix B for slippage request into 2024/25 (not included in 2024/25 figures above).								
*ICT Transformation and equipment budget included in revenue (£6.46m in 24/25)								
Analysis of Proposed External Funding								
	2023/24 Budget £000s	2023/24 Forecast £000s	2024/25 £000s	2025/26 £000s	2026/2027 £000s	2027/28 £000s	Total £000s	
Expenditure								
General Fund	40,272	11,152	23,291	9,352	6,276	4,191	4,191	43,109
	40,272	11,152	23,291	9,352	6,276	4,191	4,191	43,109
Funding								
General Fund								
Government Grant	(30,667)	(9,337)	(18,112)	(6,141)	(4,826)	(4,191)	(4,191)	(33,270)
Capital Receipts	(9,348)	(1,558)	(4,767)	(3,211)	(1,450)	-	-	(9,427)
Developer contributions (s.106)	(257)	(257)	(412)	-	-	-	-	(412)
Revenue contributions	-	-	-	-	-	-	-	-
Capitalisation Direction	-	-	-	-	-	-	-	-
	(40,272)	(11,152)	(23,291)	(9,352)	(6,276)	(4,191)	(4,191)	(43,109)
Net financing need for the year	-	-	-	-	-	-	-	-

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Appendix B - Slippage by Project

General Fund Capital Programme	2023/24	2023/24	2023/24	2023/24	2023/24
	Budget	Forecast	Variance	Slippage to 2024/25	Slippage to 2024/25
	£000s	£000s	£000s	£000s	%
Learning Disability Change Programme	29	27	2	-	0%
Ownership for people with Long-term Disabilities	204	-	204	-	0%
Disabled Facilities Grant	1,412	1,412	-	-	0%
Adults TOTAL	1,645	1,439	206	0	0%
Primary Expansions	167	80	87	87	52%
Schools Modernisation Programme	900	750	150	150	17%
SEN Resources Expansion	1,250	355	895	895	72%
Special School Expansion-Primary,Secondary & Post 16	1,685	236	1,449	1,449	86%
Secondary Expansion Programme	315	40	275	275	87%
Schools Devolved Capital	80	354	(274)	-	0%
323 High St/Haybrook	26	-	26	-	0%
Children's Services TOTAL	4,423	1,815	2,608	2,856	65%
Loan to GRE5-for Nova House remedial work	5,000	400	4,600	4,600	92%
Capital Works following Stock Condition Survey	647	100	547	547	85%
Hub Development	1,320	-	1,320	-	0%
B4899 Localities Strategy North (Britwell)	-	375	(375)	-	0%
Leisure Centre Farnham Road	100	22	78	-	0%
Asset Disposal	-	820	(820)	-	0%
Urban Tree Challenge Fund	82	-	82	-	0%
Compulsory Purchase Order Reserve	-	1	(1)	-	0%
Cornwall House-Fire Strategy	950	250	700	700	74%
Estates Strategy	900	300	600	-	0%
Refuse fleet & Grounds Plant equipment	114	172	(58)	-	0%
Local Sustainable Transport Fund	222	222	-	-	0%
Flood Defence (Sponge City)	2,248	1,000	1,248	1,248	56%
Zone 1 - Sutton Lane Gyratory (MRT)	868	868	-	-	0%
Zone 4 - Stoke Road (Stoke Rd TVU junction)	2,897	497	2,400	2,400	83%
Langley High Street Improvements LEP	511	511	-	-	0%
A4 Safer Roads	1,648	150	1,498	1,498	91%
A4 Cycle Lane	10,168	568	9,600	9,600	94%
Electric Vehicle Network	157	157	-	-	0%
Car Club	100	100	-	-	0%
Carbon Management - Public Sector Decarb. Scheme	22	22	-	-	0%
Reading Archives - Extension (SBC Contribution)	188	188	-	-	0%
Traffic Signals Maintenance Grant	66	66	-	-	0%
Cemetery Extension	100	100	-	-	0%
Additional Transport & Highways Grant funded projects	1,943	106	1,838	-	0%
Patching, surfacing and highway replacement works	261	261	-	-	0%
LTP Implementation Plan	423	284	139	-	0%
Eden School	-	40	(40)	-	0%
DSO Replacement RCV's	-	-	-	-	0%
DSO Replacement Fleet	500	200	300	300	60%
DSO Food/Fibre vehicles and Caddies	-	-	-	-	0%
Destination Farnham Road	2,768	118	2,650	2,650	96%
Burnham Station	-	-	-	-	0%
Regeneration, Housing & Environment TOTAL	34,204	7,898	26,306	23,543	69%
GENERAL FUND TOTAL	40,272	11,152	29,121	26,399	66%

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SLOUGH BOROUGH COUNCIL

REPORT TO:	Council
DATE:	7th March 2024
SUBJECT:	General Fund Revenue Budget 2024-25, and Medium Term Financial Strategy 24/25 to 27/28
CHIEF OFFICER:	Adele Taylor – Executive Director, Finance & Commercial (Section 151 Officer)
CONTACT OFFICER	Neil Haddock – Interim Strategic Finance Manager, Financial Planning & Reporting
WARD(S):	All
PORTFOLIO:	Councillor Smith – Leader of the Council Councillor Chahal – Lead Member Financial Oversight
EXEMPT:	NO
APPENDICES:	The following appendices accompany this report:

Appendix	Description
A	Section 25 Report of the Executive Director of Finance & Commercial (s151)
B	2024/25 Council Tax Resolution
B1	2024/25 Council Tax Reduction Scheme
C	2024/25 to 2027/28 Medium Term Financial Strategy
D1	2024/25 General Fund Budget Summary
D2	2024/25 Directorate Budget Summaries
D3	2024/25 Growth and Pressures
E	2024/25 Proposed Savings by Directorate
F	Expenditure Control Process
G1	Council Tax Scheme for Empty Properties
G2	Council Tax Scheme for Furnished Properties Periodically Occupied (Second Homes)
H	Schedule of Debts to write-off
I	Equality Impact Assessments
J	2024/25 Schedule of Fees and Charges

1 Summary and Recommendations

- 1.1 As part of the Council's financial and policy planning process, Cabinet at its meeting on December 18th agreed draft revenue budget proposals for 2024/25 as the basis for consultation. Since the publication of the draft budget and draft proposals a number of issues have become clearer. In particular, on the day of the Cabinet meeting the Local Government Provisional Financial Settlement (the 'Settlement') was announced, including a change (for Slough) to the Council Tax Referendum flexibilities, and the Final Settlement on February 5th 2024 had further changes.
- 1.2 This report therefore builds on the draft proposals agreed by Cabinet, and takes account of the implications of the Settlement. It sets out the final revenue budget proposals for 2024/25, final Medium Term Finance Strategy for 2024/25 to 2027/28, and the Council Tax resolution for 2024/25.
- 1.3 This report was considered by the Cabinet at its meeting on 26th February 2024 and it was agreed to recommend it to Council.

Recommendations:

Council is requested to approve the recommendations of Cabinet to:

1. Note the section 25 Report of the Executive Director of Finance and Commercial at Appendix A that confirms in particular the robustness of the estimates and the adequacy of the proposed financial reserves.
2. Approve the 2024/25 budget on the basis of an increase in the general element of Council Tax of 7.99% and an increase in the Adult Social Care Precept element of 0.51%.
3. Approve the Council Tax Resolution 2024/25 as set out in Appendix B on the basis that it is not excessive in accordance with the principles approved under section 52ZB and 52ZC of the Local Government Finance Act 1992 and as permitted by the proposed The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25.
4. Delegate authority to the Executive Director of Finance and Commercial, to place a notice in the local press of the amounts set under recommendation 3 within a period of 21 days following the Council's decision.
5. Approve the Medium-Term Financial Strategy (MTFS) as set out in Appendix C, based on the estimated financial deficit in the Capitalisation Direction and to be funded by capitalisation of:
 - a. £23.078m for 2024/25

- b. NOTE that the remaining years of the MTFS imply an estimated financial deficit totalling £27.460m, approval of which will be subject to annual approval to DLUHC
6. Approve the overall General Fund revenue budget for 2024/25, as set out in Appendix D1 of £162.1m to include:
 - a. Growth for pressures of £13.855m
 - b. Inflationary pressures of £4.472m including pay and contract inflation
 - c. Proposed savings by Directorates of £12.206m in 2024/25, with further savings of £6.836m in 2025/26 and £1.796m in 2026/27
 7. Approve measures to control spending and improve the finances of the Council at Appendix F.
 8. Note the impact of a change in legislation to implement a 100% premium on Council Tax for properties left unoccupied for 1 year as opposed to 2 years as set out in Appendix G1, such change to take effect on 1 April 2024
 9. Determine that Council Tax will be increased for furnished properties periodically occupied from 1 April 2025 in accordance with the Scheme for Properties Occupied Periodically at Appendix G2 and s.11C of the Local Government Finance Act 1992.
 10. Agree that the Council Tax Support Scheme approved on March 9th 2023 should remain in place, with the exception of minor amendments for clarification purposes as set out in Appendix B1.
 11. Delegate to Cabinet the authority to approve an increase in funding for the new Transformation project on receipt of a report and robust Business Plan.

Council is asked to note that at its meeting on 26th February 2024 the Cabinet agreed to:

1. Write-off of individual debts over £15,000, with a total value of £646,000, as set out in Appendix H.
2. Approve the proposed fees and charges for 2024/25 as set out in Appendix J (where these relate to executive functions);
3. Approve the Contract Sum for Slough Children First Limited for 2024/25 as £39,044,000

Commissioner Review

The Commissioners welcome this Budget report and Medium-Term Financial Strategy 2024/25 to 2027/28. It provides an overview of the financial position for the Council and a forecast outlook over the medium-term planning period, with details of the cost pressures, risks and opportunities that may impact the position in the future. The plan includes savings, efficiencies, income generation, and the ongoing need for exceptional financial support via council tax and capitalisation direction. Savings delivery and further efficiencies will remain essential to the transition to financial sustainability and is in accordance with the directions as laid out by the Secretary of State.

There is increasing complexity and uncertainty surrounding local authority finances and the Council's budget more specifically. The external environment remains challenging and there is much risk in the budget. Cabinet and Council's attention is drawn to the Chief Finance Officer's Section 25 report which outlines the challenges in more detail and must be considered in conjunction with this report. It is important that members and officers understand the budget and are accountable for the delivery of it, including the savings.

Reason

This report is required to enable the Council to set a legally balanced budget for 2024/25, set out in the context of the overall capitalisation direction.

Options

Option 1 – Approve a Council Tax increase of 2.99% and Adult Social Care Precept of 2%. This reflects the maximum amount permitted by the majority of local authorities. **This is not recommended**, as DLUHC has provided additional flexibilities to named local authorities in significant financial difficulties.

Option 2 – Approve a Council Tax increase of 7.99% and Adult Social Care Precept of 0.51%. This option permits an increase by the maximum amount permitted by DLUHC, but with a reduced Adult Social Care Precept. This balances the need to keep increases within an affordable limit for residents and utilises the additional flexibility provided by DLUHC.

Option 3 – Approve a Council Tax increase of 7.99% and Adult Social Care Precept of 2%. This is the maximum amount permitted under the additional flexibilities provided to the Council. This would allow for a total increase of 9.99% to be raised via council tax. The Government's stated view is that councils in the most severe financial failure and seeking multi-year support from Government, should continue to take all reasonable local steps

to support recovery including additional council tax increases. For this reason bespoke council tax referendum thresholds have been set for the Council.

Report – Introduction

2.1 As part of the Council’s financial and policy planning process, Cabinet at its meeting on December 18th agreed draft revenue budget proposals for 2024/25 as the basis for consultation. The draft budget by necessity contained a number of assumptions on funding, both from Central Government grants and from Council Tax and Business Rates.

2.2 On 18 December the Provisional Finance Settlement was announced. The main features of it, and its impact on the Draft Report, are as follows:

- **“Core” Band D Council Tax.** The maximum increase of 2.99%, or £5 for Fire Authorities, and £15 for Police and Crime Commissioners. Draft proposals assumes that the maximum increase of 2.99% would be applied. However, in the Settlement it was announced that for Slough, a maximum increase is permitted of 7.99%, an additional 5%.

Each additional 1% on Band D Council Tax raises approximately £0.75m; the proposed 3.5% increase raises £3.744m.

- **Business Rates.** - this has increased in line with growth in Slough, and the budget has increased by £5.715m from £30.591m in 2023/24 to £36.306m in 2024/25.
- **Adult Social Care (ASC) Precept.** That 2% increase in Council Tax in respect of the ASC precept would be permitted. This was in line with assumptions. The proposal is that the precept will instead increase by 0.5%.
- **Revenue Support Grant** – to increase in line with the Consumer Price Index (CPI) as of September 2023. This was in line with assumptions.
- **Adult Social Care Grants.** The Social Care grant nationally increased by £692m to £4.5bn, with distribution of the grant based on the “Adults Relative Needs Formula”. This was in line with assumptions, with the final figure for Slough being just £10,362 more than estimated. Other specific adult social care funding, including grants for the Market Sustainability and Improvement Fund, the Discharge Fund and the Workforce Fund, as well as the long-established Improved Better Care Fund were all in line with assumptions.
- **Services Grant,** an unringfenced grant, was unexpectedly reduced from £483.3m to £76.9m nationally in the Settlement. The assumption in the

Draft Budget was that Slough would receive £1,021,967, but the allocation in the Settlement is £192,709 – a reduction of £829,258.

- **New Homes Bonus** will continue in 2024/25. However, there is a significant increase over what had been assumed in the Draft Report of £496,493.
- As well as the changes to funding outlined above there were some increases on the expenditure requirements, which amounted to £593k; of this £257k was related to the net cost of interest, and £336k related to an accounting adjustment required to correct an error made in setting the 2023/24 budget in respect of the Dedicated Schools Grant.

2.3 The details of the Settlement (Table 1), and the changes since the Draft Budget report (Table 2) are summarised below. In total, a gap of £1.874m has arisen as a result of those changes, and require additional proposals compared to the Draft Budget in order to close that gap.

Table 1: Slough Borough Council funding changes 2023/24 to 2024/25

	23/24 Budget	24/25 Budget	Change
Council Tax	-72,995	-82,424	-9,429
Business Rates	-30,591	-36,306	-5,715
Use of Budget Smoothing Reserve	-3,000	0	3,000
Social Care Grant	-7,760	-10,144	-2,384
Revenue Support Grant	-7,302	-7,786	-484
Business Rates Green Plant & Machinery Exemption	0	-68	-68
Better Care Fund	-3,989	-3,989	0
Services Grant	-1,225	-211	1,013
ASC Market Sustainability and Improvement Fund	-1,207	-1,815	-608
ASC Workforce Fund	-798	-440	358
ASC Discharge Fund	-559	-932	-373
New Home Bonus	-5	-501	-496
Total Funding	-129,431	-144,617	-15,186

2.4 Subsequent to the Settlement the Government announced a further funding package for Local Authorities, of £600m of which £500m is added to the Social Care Grant to bolster social care budgets; the remaining £100m comprises of an increase to the Funding Guarantee from 3% to 4%, £15m for Rural Services Delivery Grant, £3m for authorities with Internal Drainage Boards and the remainder distributed via the Services Grant. The Final Settlement announced on February 5th confirmed an increase in Slough's Social Care Grant of £1.084m, and in the Services Grant of £18,662.

Table 2: Changes to proposed Budget following Provisional Settlement

Changes to Draft Report	Draft Report	Revised Report	Change
Funding			
Council Tax	-79,795	-82,424	-2,628
Use of Budget Smoothing Reserve	-3,523	0	3,523
Social Care Grant	-9,089	-9,070	20
Services Grant	-1,022	-193	829
New Home Bonus	-5	-501	-496
Total Funding	-93,434	-92,187	1,247
Expenditure			
Interest Costs	2,708	2,965	257
Adjustment to correct DSG error	-336	0	336
Inflation on fees and charges	0	-23	-23
Adjustments to "above the line" grants:			
Market Sustainability & Improvement Fund	-1,817	-1,815	2
Adult Social Care Workforce Fund	-458	-440	18
Discharge Fund	-939	-932	7
Housing Benefit Admin Support Grant	-486	-456	30
Total Expenditure	-1,329	-702	627
Net Changes since Draft Report (Total Funding plus Total Expenditure)			1,874

- 2.5 To address this, further proposals were put forward, and they are as outlined in the table below, with the balancing item of £211k taken to contingency:

Table 3: Proposals to address changes since the Draft Report

Changes to Draft Report	Draft Report
Funding	
Increased Social Care Funding	1,084
Other Increases in Funding	87
Adult Social Care, Operational Savings	158
Environmental Services Restructure	200
School Transport	100
Children's Services Restructure	50
Bring forward review of The Curve	175
Removal of Customer Services growth bid	181
Reduction in IT growth proposal	50
Balance taken to contingency	-211
Total Expenditure	1,874
Net Changes since Draft Report (Total Funding plus Total Expenditure)	0

- 2.6 When Full Council considers the final report at their meeting on 7th March 2024, all Councillors will need to ensure that they have read and understood the contents of the S151 Officers Section 25 report. This personal report provides the Statutory Finance Officer's professional advice in relation to the robustness of estimates and the adequacy of the levels of reserves at Slough. This is appended at Appendix A and Cabinet should have due regard to it when making recommendations to Council. Council must have due regard to this report when making its determinations.

3 MEDIUM TERM FINANCIAL STRATEGY 2024/25 - 2027/28

- 3.1 Preparations for the 2024/25 budget focussed on the MTFs for 2024/25 to 2027/28. This brings together the existing budget and known or anticipated changes over the coming 4 years. The initial figures in the MTFs were based on the Capitalisation Direction (CD) model agreed as part of the budget setting process for 2023/24. Known, or forecast, changes have been made to those numbers. Exceptional approval has been granted by the DLUHC Secretary of State to treat revenue expenditure as capital in order for Slough to set a legal budget. The use of exceptional support over the life of the medium term shows that the Council remains in a challenging financial position, the extent of which cannot be underestimated.
- 3.2 Setting a MTFs is a key part of the Council learning to live within its means. Setting a budget and medium term financial plan must underpin and provide the resources by which the Council delivers its Corporate Plan. A refreshed Corporate plan for 2023-27 was agreed during the financial year 2023/24 with the following 3 priorities:
- A borough for Children and Young People to Thrive
 - A town where residents can live healthier, safer and more independent lives
 - A cleaner, healthier and more prosperous Slough
- 3.3 The resources are allocated in these budget proposals look to ensure that we are able to deliver against these priorities. At the same time, the Council is aware that it needs to live within its means, deliver Best Value services and ensure that it is able to become financially sustainable and reduce the need for exceptional support that has been granted through the CD model.
- 3.4 The CD model contained best estimates at that time for Slough’s budget requirements over the years to come, and the value of the exceptional capitalisation of revenue expenditure required, which Slough is required to reduce over time. Those figures were shared with DLUHC and published as follows:

Table 4 – Budget Deficit to be funded from Capitalisation Directions

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
CD Requirement	31,575	23,078	13,909	9,151	3,260	0
Year on Year Change		(8,497)	(9,169)	(4,758)	(5,891)	(3,260)

Any variation from the CD requirement shown in this table requires DLUHC approval and Commissioner support. These amounts also remain as "minded to" amounts of support until the Statement of Accounts for each relevant financial year is produced and finalised. On this basis, any changes in the MTFs from figures in the CD model must be balanced by the savings requirement.

3.5 The most significant changes are as follows:

- Savings of £12.9m were built into the CD model every year from 2024/25 to 2028/29, reducing in 2029/30 (to £8.5m). The savings for 2024/25 amount to £12.206m. Specific proposals for future years amount to £6.836m in 2025/26 and £1.796m in 2026/27. A summary of the proposals is in Appendix E.
- Growth Requirements in 2024/25 are £18.327m. This includes specific proposals amounting to £13.855m and estimated inflationary pressures of £4.472m. Of the specific proposals, £9.526m is to right-size existing budgets for Adult Social Care and Homelessness. Growth proposals have also been incorporated into the MTFS for the subsequent 2 financial years. A summary of submissions is given in Appendix D3 and expanded on in section 5 below.
- Over the medium term financial period, Slough will need to transform the way it operates. In light of this, a £2m budget has been set aside in the financial years 24/25 and 25/26 as part of these budget proposals. This is intended to pump prime activity, including funding some staffing to focus solely on transformation, but also to act as a place to initiate activity. The anticipation is that the transformation fund will reduce overall net costs as well as drive improved efficiency over and above anything already included in this budget. The use of the transformation fund will have to be on the basis of strong business cases with well-evidenced outcomes only. During the financial year 2024/25 the use of these funds will be closely monitored and any additional reductions in cost included in future year budget setting. Initially this will be funded from a transfer from the Budget Smoothing Reserves, utilising one off funds for one off costs. Should an increase to be required to deliver the agreed operating model then Cabinet should be delegated to increase this fund on receipt of a report and business plan.
- In addition to specific growth proposals, the MTFS builds in an estimate of £5m per annum for growth that may emerge in the years 2025/26 onwards. This broadly re-aligns growth expectations from 2025/26 onwards with the original CD model.
- The MTFS builds in estimates for contractual and pay inflation. Contractual inflation has been estimated on the basis of the forecast figure for CPI. This was set at 2.9% for 2024/25 and 2% for 2025/26 based on the consensus forecasts for the UK economy as published by HM Treasury. Pay award calculations are based on an assumed 4% in 2024/25 and 2% thereafter.
- The total for growth in future years is £9.160m in 2025/26, £9.542m in 2026/27 and £9.608m in 2027/28. This compares to the CD Model which allowed for £11.4m growth per year including pay inflation of £1.4m. It will be important to continue to refresh these assumptions at least annually as part of future budget setting, as restricting growth to these figures is critical to maintaining a sustainable budget.

- Minimum Revenue Provision (MRP) was expected to be showing a reduction in 2024/25 of £2.8m but instead, due to the issues regarding application of capital receipts, is expected to increase by £2.722m, to £16.114m, with a significant fall (£3.695m) expected in 2025/26 when more asset sales are expected, which will lead to a payment of debt. This is based on the best information currently available, and relies on achieving asset sales in the timeline assumed. This will have to be closely monitored, managed and reported on through our budget management reporting, and the impact of any variations be clearly identified at as early as stage as possible.
- Net interest costs show an increase of £3.0m in 2024/25. This is a combination of the costs of interest on loans from the Public Works Loan Board (PWLB), and market loans, net of interest earned on investments and from loans to Council owned companies. Although some £75m of existing loans with the PWLB need to be refinanced at substantially higher interest rates than the maturing loan, there is some mitigation with market loans reducing significantly. The net impact is that costs of loans is increasing, by about £1.6m. Additionally, interest earned on investments, including to Council owned companies, reduces by £1.4m in 2024/25. This is addressed in more detail in the Treasury Management Strategy.
- Greater than expected receipts from Business Rates, a higher Council Tax Base than originally assumed, and a Council Tax increase proposed of 8.5% have led to the contribution from the Collection Fund increasing in 2024/25 to £15.144m compared to £4.5m in the CD model, with further increases (although at a lower scale) in later years.
- A reduction in support from the Capitalisation Direction of £3.008m per annum from 2025/26 onwards primarily arising from the extra revenue raised by increasing the Council Tax by 8.5% in 2024/25
- Government grants were assumed to show no change in future years in the CD model. However, the Settlement shows them increasing by £1.9m, partly driven by the September CPI figure, and also taking account of increases in Social Care grants not factored into the model. (Note, the Settlement does not include the further announcement made of an additional £600m funding, shown separately for transparency purposes.)

The MTFs is prepared on the basis that there will be no adjustments to the budget deficit as defined in the CD model summarised in Table 4 above.

- 3.6 Taking account of these changes and caveats, the MTFs is, at a very high level, as shown in Table 5 below. A more detailed table is given in Appendix C. In this table the numbers are the annual *changes* to budgeted figures, not the revised budgets. The projected budget figures for each directorate over the coming years, based on the changes in the MTFs table, are shown in Table 6. In addition, a more detailed breakdown of the budget for each directorate for 2024/25 is given in Appendix D2.

Table 5 – MTFS 2024-25 to 2027-28

MTFS Scenario Planning		2024-25	2025-26	2026-27	2027-28
Underlying Gap	Underlying budget pressure rolling forward	31,575	23,078	13,909	9,151
	Total C/F	31,575	23,078	13,909	9,151
PRESSURES					
Prior Year Gap b/f			(0)	0	0
Pay Award	6% in 23/24, 4% in 24/25, then 2% pa	2,660	1,383	1,411	1,439
Contract Inflation	CPI & RPIX - keep under review	1,812	1,496	1,428	1,466
Growth	Growth and Pressure submissions	13,855	7,281	6,703	6,703
CD Adjustments	MRP, Assets, Time Limited Budgets, Companies, Reserves, Interest	2,717	(4,841)	(2,624)	886
	TOTAL GROWTH/PRESSURES	21,045	5,319	6,918	10,495
FINANCING					
Grants	As per LG Finance Settlement Dec 2022	(3,012)	(367)	(220)	(220)
Council Tax	Increase by max allowed 4.99, 2/5 8.5%	(9,429)	(5,693)	(6,056)	(6,441)
Business Rates	Based on revised estimates	(5,715)	(1,591)	(2,777)	(695)
Reserves	From Smoothing Reserve and carry forward	821	0	2,000	0
	TOTAL FINANCING	(17,336)	(7,652)	(7,053)	(7,356)
Savings	Savings Target	(12,206)	(6,836)	(4,623)	(9,030)
	NET BUDGET GAP	23,078	13,909	9,151	3,260
	Savings Proposed	(12,206)	(6,836)	(1,796)	
	Gap to be closed	(0)	0	2,827	9,030

- 3.7 The following table shows summary budgets for the next 4 years. This shows large increases in the Corporate Budgets line. At this stage estimated pressures for contractual and pay inflation are included here pending detailed work to estimate them at directorate level. These will be vired to Directorates at the earliest opportunity during the relevant financial year.
- 3.8 The importance of managing any budget set cannot be under-estimated. In the financial year 2023/24 there is a significant overspend that, if it cannot be reduced to zero, will have to be funded from one-off sources which reduces the capacity of the organisation to manage any future financial shocks that may arise such as further economic instability, significant demographic demand increases or changes in national policy that impact on Slough. Setting realistic budgets and managing to those are a key part of improving our financial resilience. The Council also has outstanding accounts for prior financial years which may need a draw down from the Budget Smoothing Reserve, which would further impact on the ability to manage pressures. The s25 report at Appendix A covers this in more detail.
- 3.9 There is a proposed draw down from the Budget Smoothing Reserve of £2m per annum in 2024/25 and 2025/26 which is for Transformation funding, set aside as part of this budget. It is recognised that without some additional pump-priming money, the delivery of sustainable transformation will not be possible, and delivery of ongoing, sustainable efficiencies will be more challenging to find for future years. Any additional savings found through transformation will be considered as part of future year's budget setting. The

plans contain a contribution to the General Fund reserve of £1m per annum, in line with the policy on strengthening the balance sheet.

Table 6 Summary Budgets 2024/25 to 2027/28

	2023/24 Original Budget £'000	2023/24 Current Budget £'000	2024/25 Proposed Budget £'000	2025/26 Estimate £'000	2026/27 Estimate £'000	2027/28 Estimate £'000
Adults Services	16,637	28,419	35,572	36,204	36,795	36,795
Children's Services	10,167	9,248	9,583	9,583	9,583	9,583
Slough Children First	36,067	45,826	39,043	38,521	39,301	40,097
Regeneration, Housing and Environment	13,817	16,302	14,426	10,317	9,392	9,392
Public Health and Public Protection	931	1,304	1,185	1,239	1,189	1,189
Strategy and Transformation	11,442	12,454	12,723	12,398	12,589	12,589
Law and Governance	2,221	2,292	2,342	2,111	2,111	2,111
Finance & Commercial (s151)	4,299	5,783	4,279	2,079	2,079	2,079
Total Service Budgets	95,581	121,629	119,152	112,451	113,039	113,835
Corporate Budgets:						
Other Corporate Budgets	25,851	12,874	11,419	20,298	26,137	35,745
Contribution to General Reserve	-3,000	-3,000	1,000	1,000	1,000	1,000
Pension Deficit	5,014	5,014	5,014	5,014	5,014	5,014
Minimum Revenue Provision	13,393	13,393	16,114	12,419	11,115	11,205
Capital Financing	6,539	6,539	9,503	9,503	9,503	9,503
Total Corporate Budgets	47,796	34,819	43,050	48,235	52,769	62,467
Total Expenditure	143,377	156,449	162,203	160,686	165,807	176,302
Funded By:						
Council Tax Income	-72,995	-72,995	-82,424	-88,117	-94,173	-100,614
Business Rates - Local Share	-30,591	-30,591	-36,306	-37,897	-40,674	-41,369
Revenue Support Grant	-7,302	-7,302	-7,854	-7,891	-7,891	-7,891
Other Government Grants	-914	-8,674	-10,541	-10,871	-11,091	-11,311
Budget Smoothing Reserve	0	-5,312	-2,000	-2,000	0	0
Capitalisation Direction	-31,575	-31,575	-23,078	-13,909	-9,151	-3,260
Total Funding	-143,377	-156,449	-162,203	-160,685	-162,980	-164,445
General Fund Balanced Budget	0	0	0	0	2,827	11,857

NB 1. "Other Corporate Budgets" in 24/25 onwards contains all Pay Inflation and in later years all contractual inflation

NB 2. Minor movements of functions between Directorates means the budgets for Children's and Regeneration slightly differ between this and the Budget Monitoring report

3.10 Table 6 above shows that there have been some changes to the original 2023/24 budget that have been agreed in-year and provides better comparative information for future years budgets. There are two changes which are as follows:

- There was a draw down from the budget smoothing reserve of £5.312m that was used to fund prior year losses in Slough Childrens First and was agreed at the cabinet meeting in September 2023
- Grant expenditure and income of £7.8m had to be reflected in both the funding and service expenditure lines and these had not been included in the original budget.

3.11 A breakdown of the proposed budget for the Council in 2024/25 is given in Appendix D1, with more detailed breakdowns for each directorate given in Appendix D2.

4 PROVISIONAL LOCAL GOVERNMENT FINANCE SETTLEMENT 2024/25

4.1 Last year's Autumn statement made some changes to the 2021 Spending Review, which had laid out spending plans for 2022/23 to 2024/25 for government departments. The original plans were flat for Councils, except for increased funding for Adult Social Care. The changes announced included:

- Confirmation Revenue Support Grant would increase by September's CPI. This was 6.7% and is worth £7.786m to Slough, an increase of £0.484m.
- Additional funding for Social Care of £1 billion nationally in 2023/24 and £1.7bn in 2024/25. This is worth £9.070m, an increase of £1.310m.
- Money set aside for Adult Social Care funding reforms of £1.265bn (23/24) and £1.877bn (24/25) to still be awarded to Councils, but to meet existing pressures with the reforms delayed by 2 years. This grant is intended to be used to increase fees paid to providers, improve social care workforce capacity, and reduce adult social care waiting times.
- Two further grants for Adult Social Care are the Discharge Fund (to support the safe and timely discharge from hospital to reduce the number of people delayed there waiting for social care) and the Workforce Fund to help with recruitment and retention within social care also had their amounts confirmed, at £0.932m and £0.440m respectively.
- The New Homes Bonus, a grant paid by Central Government to councils to reflect and incentivise new housing, will be £0.502m in 2024/25, an increase of £0.497m on 2023/24.
- The Services Grant is provided to all tiers of local government in recognition of the vital services delivered by Councils. As such there is no ring-fence or condition applied to this grant. Slough's grant has been confirmed as falling from £1.225m to £0.193m.
- The referendum limits for Council Tax increases for most councils are 2.99%, with Councils with Social Care Responsibilities able to increase the Adult Social Care precept by up to 2% per year. In 2023/24 Slough was granted the power to increase its Council Tax rate above the referendum limit in light of its financial challenges, and duly did so, raising the rate by 7.99%, with an additional 2% for the Adult Social Care precept. Power to repeat this uplift has once again been granted for 2024/25.
- Following discussions with DLUHC, where up to 9.99% was permissible and that request for exceptional support must be minimised, the Council has proposed to increase Council Tax once again by 7.99%, the maximum permitted without triggering a referendum, but limiting the Adult Social

Care precept increase to 0.5%. The remainder of the MTFs period assumes an increase of 2.99% per year plus an Adult Social Care precept of 2% per year. (A total of 4.99%)

- Confirmation that the small business rating multiplier will be frozen for FY24/25 and the standard multiplier will be increased in line with the September Consumer Price Index (CPI). These two multipliers will be decoupled following the recent Non-Domestic Rating Act 2023. As a result, different indexation factors will be applied. This will ensure the small businesses will be protected from increases in their business rates.

4.2 In addition to the figures outlined above, other funding sources are in place as follows

- The Better Care Fund (BCF) is a pooled budget which consists of several schemes, some of which are managed by the Council and some by the Integrated Care Board (ICB). The NHS contribution to adult social care through the BCF is expected to increase by 5.67% in 2024/25. The BCF is spent on schemes agreed between the Council and the ICB. The Improved Better Care Fund (iBCF) is expected to stay at its 2023/24 level, or £3.989m for Slough.
- There is a ring-fence on Public Health expenditure. Slough's grant for 2024/25 has been confirmed as £8.214m.
- The Housing Benefit administration subsidy grant. This is estimated to be £0.456m in 2024/25

Council Tax

4.3 Council Tax at present levels is expected to generate total income of £72.863m in 2024/25, before any change to the Tax Base is factored in, and before any increase to rates is applied. The Council Tax base is expected to broadly increase by around 2% per annum, however there is a bigger jump in 2024/25 at 2.78%. The Council Tax Base for 2024/25 has been estimated at 44,358 Band D equivalents which at current levels would generate total income of £74.888m in 2024/25 based on a collection rate of 99%. This is considered a stretch target on the percentage in last year's budget (98.3%) and will be closely monitored through the year.

4.4 This represents an increase of 1030.2 in the Council Tax base arising from the occupation of new properties during 2024/25.

4.5 The Government limits Council Tax increases by requiring councils to hold a local referendum for any increases equal to or more than a threshold percentage which is normally included in the Local Government Financial Settlement. This is currently 2.99% plus an option for Councils with responsibility for adult social care, such as Slough, to increase the Adult

Social Care precept with a 2% increase on Council Tax. In 2023/24 Slough was granted the power to increase its Council Tax rate above the referendum limit in light of its financial challenges, and duly did so, raising the rate by 9.99%. For 2024/25 Slough has been granted the power to increase its Council Tax rate once again by 9.99%, including 2% for the Adult Social Care precept. However, the recommendation is that it increases the rate by 8.50%, 7.99% for Council Tax, and 0.51% for the precept.

- 4.6 An increase of 8.5% in the Council Tax brings the Band D rate to £1,831.69 compared to £1,688.19 in 2023/24. With a Council Tax Base of 44,358.44 this gives a budget in 2024/25 of £81.251m. If the full 9.99%, with a 2% increase to the precept, had been applied Council Tax at Band D would have been £1,856.84, and would raise a further £1.116m.

Business Rates

- 4.7 The next largest funding stream relates to Business Rates. Total business rates income for 2024/25 has been estimated as £119.961m. This is distributed as follows:

	Central government £'000	Slough Borough Council £'000	Berkshire Fire Authority £'000	Total £'000
Gross share of rates	59,981	58,781	1,200	119,961
% share	50%	49%	1%	100%

- 4.8 The Business Rates system is a complex one. Although the rates income is derived from local businesses, the retained share of Business Rates from every local authority are redistributed across the country based on assumed need and a top-up and tariff system equalises business rate income across the country. Then there is a levy imposed on the growth above baseline funding level. For Slough this is 39.4% of any growth above the baseline.
- 4.9 The Council's share of business rates (£58.781 m) reduced for the tariff and other adjustments to reach a final budgeted amount of Business Rates of £41,421m, as follows:

2024/25 Business Rates funding:	£'000
Gross business rates	119,961
Slough's share (49%) of total NNDR income	58,781
s31 grant to compensate reliefs and indexation and admin grant	11,885
Tariff	(26,873)
Levy	(2,372)
Subtotal	41,421
Total deficit on Business Rates recognised in 2024/25	(5,115)
	36,306

- 4.10 Businesses were given some protection by Government, in 2020/21, via grants, Business Rate reliefs and the furlough scheme. Unfortunately, the pandemic has resulted in continued hardships for local businesses, and some are not sustainable. This and the application of expanded reliefs for retail, hospitality and leisure businesses has resulted in reduced Business Rates income against what was expected to be collected for 2023/24, leading to an estimated deficit that under accounting rules must be recognised in 2024/25.
- 4.11 In addition, the Government has implemented a revaluation of rateable properties to take effect from 1 April 2023. Whilst transitional protection will be provided to businesses to ensure any changes are implemented gradually, the gross rates for rateable properties have increased in 2023/24. This is likely to result in an increase in the number of appeals and therefore the position above (the estimated deficit to be recognised in 2024/2025) includes the effect of an increase to the provision for appeals in respect of this.
- 4.12 In general, Business rates income can be subject to significant volatility; one or two empty properties or a higher than provided level of appeals or bad debt can have a substantial impact on the level of business rates collected.

Dedicated Schools Grant (DSG)

- 4.13 The Dedicated Schools Grant provides funding for schools and is split into four blocks. For a period of 3 years up to 31st March 2026, any deficit associated with the DSG is kept off local authorities' balance sheet due to a statutory override as set out in The Local Authorities Capital Finance and Accounting (England) Regulations. These regulations also prohibit local authorities from contributing from the General Fund to reduce the deficit
- 4.14 Allocations to local authorities for 2024/25 were published on 19th December 2023. The allocations to Slough are summarised in the table below:

Block	2023/24	2024/25	Change	Change
	Funding	Funding		
	£'000	£'000	£'000	%
Schools Block ¹	162,757	172,308	9,550	5.87%
High Needs Block ²	36,547	37,481	1,024	2.80%
Central Schools Services Block	785	840	55	8.28%
Early Year Block ³	14,883	20,886	6,003	40.33%
Total	214,972	231,515	16,543	7.70%

Note 1:- In addition to the DSG Schools Block Funding there was a Main Stream Additional Grant (MSAG) of £5.433 million in 2023/24. When added to the schools block funding above this takes mainstream schools funding to £168.190 million in 2023/24. MSAG is incorporated into the 2024/25 Schools Block allocations.

Note 2:- The HNB Allocation 2023/24 was amended by DfE in July 2023 to reflect subsequent data on places and import/export figures.

Note3:- The EYB Allocation 2023/24 was amended by the DfE in July 2023 to reflect the latest EY census data from January 2023. This amendment was in relation to 2022/23 funding. The EYB allocation 2024/25 may be revised for 2023/24 when the January 2024 census data becomes available.

- 4.15 Transfers between individual blocks of the DSG are allowed subject to certain regulations. Schools Forum at its meeting in January 2024 agreed to transfer 0.5% of the Schools Block to the High Needs Block with the caveat that, if required, £100,000 of this balance was to be transferred to CSSB to support admissions activities as per the previous two years. Further analysis of the CSSB budget for 2024/25 indicated that this block transfer of £100,000 was necessary, resulting in a High Needs Block transfer of £761,539. The 0.5% School Block transfer to the High Needs block, adjusted for the £0.1m transfer to the Central Schools block has been assumed to be agreed annually until 2026/27 in the deficit management plan, as agreed with the DfE, as part of the Safety Valve Agreement.
- 4.16 The Council has been participating in the Department for Education's (DfE) Safety Valve programme and has been engaging with the DfE to support the process of recovery. The programme sees Councils achieve a surplus on the in-year balance on the DSG, and historic deficits get written off. The cumulative Dedicated Schools Grant deficit to the end of 2022/23 is £14.8m after a Safety Valve contribution (or deficit write-off) of £10.8m in 2022/23. There is a forecast surplus in 2023/24 of £0.6m which will bring the cumulative deficit down to £14.2m. A further Safety Valve contribution in 2023/24 of £3.2m will bring this down to £11m.
- 4.17 A separate report is presented to Cabinet alongside this report with a more detailed update on the distribution of the DSG.

5 BUDGET PROPOSALS

- 5.1 In preparing draft budget proposals for 2024/25 and changes to the MTFS in later years each directorate has considered potential pressures on its services laid out in Appendix B. The proposals are summarised in the tables below.
- 5.2 Most proposals were scrutinised by senior officers and Cabinet members in a series of Star Chamber budget challenge meetings in November 2023. The additional proposals required due to the impact of the Settlement on previous estimates (para 2.5) have been challenged on an individual basis.

Table 7 Summary of Pressures

Pressures BY TYPE	23/24	New	Service	TOTAL	TOTAL	TOTAL	
Directorate	Budget	Rebasing	Statutory	Pressure	24/25	25/26	26/27
Adults Services	27.822	8.126	-	1.504	9.630	1.461	1.512
Children's Services	49.13	0.357	-	-	0.357	-	-
Regeneration, Housing & Environ	17.271	1.400	-	-	1.400	-	-
Public Health & Public Protection	1.952	-	-	-	-	-	-
Strategy and Transformation	11.745	-	-	1.335	1.335	0.001	0.191
Law and Governance	0.664	-	-	-	-	-	-
Finance & Commercial	5.308	-	0.378	0.155	0.533	-	-
plus Cross-Council					0.600		
TOTAL	113.892	9.883	0.378	2.994	13.855	1.462	1.703

- 5.3 Total pressures amount to £13.855m. Of this figure, £9.883m is to re-base the current budget which is showing a significant in year overspend. The Statutory pressure against Finance & Commercial is an increase in External Audit Fees which is set centrally and over which the Council has no control.
- 5.4 The pressures in Adult Social Care directly support strategic priority 2 (“A town where residents can live healthier, safer and more independent lives”) as laid out in the Council’s Corporate Plan “A Fresh Start for Slough”. The pressures in Finance and in Strategy are all considered unavoidable.
- 5.5 The pressures outlined in the table above are based on discrete, identified pressures. They exclude contract and pay inflation; however, contract inflation is built into the Directorate budget totals shown in table 6 above.
- 5.6 Directorates also considered what savings could be achieved, and these are summarised below. These may come from more efficient services, a service change of redesign or increases in income through fees, charges and other

funding. The figures in the tables are net savings figures after any investments required to deliver them.

Table 8 Summary of Savings

Savings BY TYPE	23/24			Service	TOTAL	TOTAL	TOTAL
Directorate	Budget	Efficiency	Income	Reduction	24/25	25/26	26/27
Adults Services	27.822	1.081	1.457	0.350	2.888	0.829	0.921
Children's Services	49.13	0.692	-	-	0.692	-	-
Regeneration, Housing & Environ	17.271	3.025	0.725	0.686	4.436	3.485	0.825
Public Health & Public Protection	1.952	0.124	0.020	-	0.144	(0.054)	-
Strategy and Transformation	11.745	0.844	-	-	0.844	0.145	-
Law and Governance	0.664	0.039	-	-	0.039	0.231	0.050
Finance & Commercial	5.308	1.090	1.050	-	2.140	2.200	-
plus Cross-Council		0.750	0.250	-	1.000	-	-
TOTAL	113.892	7.645	3.502	1.036	12.183	6.836	1.796

- 5.7 Total savings offered up amount to £12.183m with subsequent impacts in 2025/26 of £6.836m and in 2026/27 of £1.796m. Roughly 63% of the savings (£7.645m) are from efficiency measures, and £3.502m from income raising measures. Only £1.036m constitute reductions in service. On top of the £12.183m outlined in the table above there is a further £0.023m from fee increases as per the Fees and Charges section of the report.
- 5.8 In considering the deliverability of each saving, a risk rating, Red, Amber and Green, was applied. The summary is in the table below. The table shows that of the proposals £6.471m are considered low risk of non-deliverability, and £4.475m are considered medium risk. This leaves £1.237m of savings considered to have a higher risk of non-deliverability. The risk is mitigated by holding a sum in contingency for non-delivery, set at £1.5m per year from a total contingency budget of £3.484m. The red risk saving in Adults Services is in respect of reducing the cost of care via the use of Equipment and Technology, as substantial savings have already been achieved over the last 2 years; the red risk saving at a Cross-Council level is in respect of Strategic Commissioning, which will be a very complex programme, and is prudently held as high risk until detailed plans are developed.

Table 9 Risk Rating of Savings Proposals

Savings BY DELIVERABILITY				TOTAL
	Green - Low	Amber - Medium	Red - High	
Deliverability				
Directorate				
Adults Services	1.266	1.322	0.300	2.888
Children's Services	0.505	-	0.187	0.692
Regeneration, Housing & Environment	2.404	2.032	-	4.436
Public Health & Public Protection	0.020	0.124	-	0.144
Strategy and Transformation	0.817	0.027	-	0.844
Law and Governance	0.039	-	-	0.039
Finance & Commercial	1.170	0.970	-	2.140
Cross-Council	0.250	-	0.750	1.000
TOTAL	6.471	4.475	1.237	12.183

- 5.9 Setting the budget and agreeing the level of Council Tax are major policy decisions for the Council. It is also the case that some individual savings proposals are also major Policy decisions. A full list of proposals is laid out in Appendix E.

Council – wide issues

- 5.10 Aside from the specific directorate growth proposals laid out in Appendix D3 there are some Council wide issues that impact on all budgets which need to be considered as part of the budget setting process.

Provision for inflation and pay awards

- 5.11 The MTFs incorporates assumptions on inflation for both expenditure and income. In the building of the 2023/24 budget no allowance was made for inflation in directorate budgets, and it was held in a Corporate Contingency budget. At its meeting of September 18th Cabinet resolved that the 2024/25 Budget would be built on the basis of such pressures being built into Directorate budgets.
- 5.12 Most contractual commitments build in inflation at either CPI or RPI and the Government’s central forecast for 2024 for these inflationary indices has been used as appropriate. (2.9% and 3.9% respectively). The one exception has been insurance, where 5% is estimated. The total built into budgets for 2024/25 is £1.812m.

- 5.13 The pay award has been assumed to be 4% in 2024/25 and 2% in later years. As with contract inflation, this has been applied to Directorate budgets, and in 2024/25 is worth £2.660m'

Fees and Charges

- 5.14 Increases in fees and charges are determined by overall economic factors, which impact on the ability or willingness of customers to pay higher charges. The following criteria apply:
- Fees and charges should aim to cover the total costs of delivering the service with total cost following the definition of the Chartered Institute of Public Finance and Accountancy
 - where a service operates in free market conditions, fees and charges should not distort the market, and should be set at the market rate, subject to compliance with legal obligations
 - Fees and charges for some services are set in line with legal obligations and parameters under appropriate legislation
- 5.15 Certain fees are determined by statute. A number of the budget proposals are based on changing fees and charges beyond an inflationary uplift, and improving the collection of monies due to the Council. These have been changed to reflect the true cost of delivery of services or where the statutory maximum levels have been uplifted.
- 5.16 Where fees and charges are not determined by statute, and are not the subject of a specific proposal in this Budget, the proposals are in the main based on applying the Consumer Price Index (CPI) inflation rate in September 2023 of 6.7%. This is in line with the Framework for Fees and Charges agreed by Cabinet in March 2022.
- 5.17 There are some exceptions. The number of different charges in place is extensive (there are approaching 700 different charges), and therefore this list is not exhaustive:

Less than 6.7%

Where fees and charges have been raised by less than inflation this is due to one of the following reasons:

- a. based on a judgement that increasing by more might lead to a charge that is higher than the full cost of providing that service
- b. Where raising the fees and charges by more than inflation would lead to a drop off in service such that the level of income raised would actually reduce.

- c. Rounding, for example a charge of 20p can be raised by 5% to 21p, or 10% to 22p, or not at all
- d. Where there is an agenda to, for example, increase up-take of a service, and where a fee uplift is in conflict with that.

Examples of no uplift to fees include Children's Centres, fees for cricket pitches, hire of venues and Local Land Charges.

More than 6.7%

The following areas are examples of where the proposed fee uplift is subject to fee increases in excess of 6.7%, other than where rounding the charge is the explanation. Once again, this list is not exhaustive.

Permits

A variety of permits have increased above 6.7% with some permits increasing from 7.1% for unauthorised skips up till 100% for the increase for a crane permit from £250 to £500. The prices for the permits were individually reviewed and compared to our geographical neighbours to ensure that our fees were appropriate.

Highways

In respect of dropped crossings and access bar markings, fees are proposed to increase in the range of 5% to 20%, as an example the inspection fee for a dropped crossing is proposed to go from £110 to £130, and 18% increase. This cost is based on the review of inflation and the additional officer time required as well as increased civils costs.

Parking

In respect of parking permits, visitor vouchers, and dispensations, there is a range from 7% for most to 20% for visitor vouchers (book of 5, 3 hours from £5 to £6) and a Carers Permit, from £25 to £30. These costs have been increased above 6.7% due to rounding of costs

Miscellaneous

Planning and Building Control fees are all proposed to increase by 10% to reflect the additional cost of inflation and to ensure we were comparable with our neighbouring authorities.

Highway Development fees are all proposed to increase by 15% to reflect the increased cost of officer time and inflation. This is a cost that is paid for by external developers and not Slough citizens.

The fees for Weddings and Civil Partnerships is proposed to increase by 10% the charges were reviewed to ensure that they comparable with our neighbouring authorities.

Lockers for the allotments are proposed to increase by 20% from £13.10 to £15.72 so the council is no longer subsidy the cost.

Burials and cremations see a range of fee uplifts proposed, including one price reduction of 8.6% (a direct cremation) and one fee increase of 61% (Weekend Digging fees). These costs were reviewed by benchmarking against neighbouring authorities that have these facilities.

Garden Waste is proposed to have a 10% fee increase this is due to a rounding from taking the charge from £50 to £55.

Fixed penalties for certain enviro-crime offences have been increased in line with the maximum limits being increased in legislation and to ensure the penalties provide an appropriate deterrence and sanction for offending behaviour.

Contingency

- 5.18 The approach to Contingency is proposed to change from last year's, which includes, as mentioned above, inflationary pressures (and other anticipated pressures) in a central Contingency budget. The approach this year has been to identify and build into Directorate budgets those anticipated pressures, except the pay award. An amount is held in contingency for this, and when any pay award for 2024/25 is announced will be distributed then.
- 5.19 It is also necessary to budget for the income that will be lost from assets that the Council is looking to sell, otherwise a shortfall will be created in revenue budgets. It is only necessary to distribute the budget at the point an asset is sold, and the relevant income budget then faces the shortfall. A budget of £1.283m has been set aside within the Contingency budget for this express purpose.
- 5.20 Nevertheless, it is prudent to allow for a central contingency, not least as the savings proposals and management of demand pressures are so challenging, as evidenced by the latest budget monitoring report. The contingency budget is proposed to be £3.5m (not including the figures earmarked for pay award and loss of income above). This is a reduction of £1.5m from £23/24. It is considered justified for two main reasons. Firstly, there is a general reserve of £20m and a budget smoothing reserve of £35m. Secondly, some £3m of

the contingency in 2023/24 is for non-delivery of savings. The savings target in 2024/25 is half the savings target of 2023/24 and the approach to identifying and agreeing savings for 2024/25 has seen a greater number of internal challenge sessions, ensuring ownership of savings at officer and member level, and therefore they are more likely to be deliverable.

- 5.21 If during the financial year, a saving is identified to be at risk of non-delivery then the expectation is in the first instance that the department that originally identified the saving should seek an alternate proposal to meet the pressure. If it is not possible to do so, then the Council should look to manage those pressures down. The contingency is therefore the last resort for managing the pressure that is identified. The plan should be that any contingency sum not used at the end of the year could then be used to either strengthen the reserve position of the Council or reduce the need for CD for that year. Contingency should not be anticipated to be spent in-year.
- 5.22 The current year's budget contains a £3m drawdown from reserves. It is not prudent to continue to draw from reserves to finance on-going budgets, and so the 2024/25 budget requires £3m adjustment to revert to a zero budget.
- 5.23 Interest costs show an increase of £1.5m in 2024/25. This is a combination of the costs of interest on loans from the Public Works Loan Board (PWLB), and market loans, net of interest earned on investments and from loans to Council owned companies. Although some £75m of existing loans with the PWLB need to be refinanced at substantially higher interest rates than the maturing loan, market loans are coming to an end. The net impact on borrowing costs of these changes is a pressure of £1.5m.
- 5.24 Interest earned on investment is expected to be £2.7m in 2024/25, down from this year's budget of £4.2m, a pressure of £1.5m. The impact therefore on net interest costs is a pressure of £3.0m.
- 5.25 As detailed above in para 3.5 the (MRP) has been completely reviewed and is now expected to need increasing by £2.722m to £16.114m in 2024/25, before dropping back again in 2025/26.

6 Directorate Service Updates

Adults Services

- 6.1 The directorate comprises of Adult Social Care Operations, Mental Health and People Strategy & Commissioning,
- 6.2 Adult Operations provides multi-disciplinary social care Assessment & support for some of the most vulnerable people in Sough, including from:

- Hospital Discharges
- Social Work
- Occupational Therapists (OT)
- Care & Support planning
- Reablement & Safeguarding
- And support for people in their own home

6.3 Mental Health - provides mental health services to residents in Slough and surrounding areas. Community Mental Health Team (CMHT) works with the local NHS, Berkshire Health Care NHS Trust (BHFT) to provide joint resources by way of Service Level Agreement (SLA), to avoid duplications in service provision, jointly purchase services to meet clients' needs or combine staffing resources to effect efficient mental health outcomes

6.4 People, Strategy & Commissioning - manage the care market, provide Quality Assurance, procurement & management of contracts, and Brokerage of Support Packages

Current service pressures

6.5 Current Service pressures and risks include:

- Price increases for care linked to the "Cost of Care" reforms and Market Sustainability Plan; although this attracts grant funding, this may not be permanent, but any price increases likely will be
- National Living Wage increases may also have an impact on provider costs, and therefore the prices they wish to charge, such that the grant funding above is insufficient to fund the increased costs
- Clients with increasing complexities, resulting in more expensive specialist provision.
- The introduction of CQC assurance and inspection regime for Social Care in Local Authorities putting additional pressure on staff undertaking preparatory works.
- Cost of living crisis and impact on underlying cost of care provision, including vulnerable clients with limited scope to increase their income
- Difficulties recruiting in a highly competitive employment market

6.6 There are significant risks and operational challenges for adult social care in Slough. These include:

- a reduction in the social care workforce – with people choosing to leave the workforce for better pay and less stressful work and recruitment into social care becoming harder for the same reasons
- staff across all parts of adult social care in Slough have worked hard and tirelessly over the last few years but the workload continues to be demanding and creates a risk of burnout in staff.
- demographic growth meaning more people needing support than planned
- Although there has been some temporary funding provided for the discharge to assess programme through the NHS, the long-term impact of the numbers of people discharged from hospital both during the pandemic and current crisis could leave the council with increased costs. Financial recovery and future direction of service

6.7 Promoting people's independence, supporting them to live at home with as much choice and control over their lives as possible, as well as ensuring people are safe will remain the key direction of travel for adult social care. Enabling this to happen in an integrated way with the local Integrated Care System as well as opportunities for more joint working across East Berkshire Councils will provide options to support this delivery whilst maximising value for money for stakeholders.

MTFS update

- 6.8 Adults Services is projecting the delivery of all of its target £5.688m of savings in 2023/24. Nevertheless, the service is now forecasting an overspend of £12.971m in 2023/24 against a budget of £28.419m. The forecast overspend has grown steadily throughout the financial year. The overspend is due to a mixture of increased expenditure on packages of care (including placements in Care Homes) for people, and a shortfall on income from lower client contributions.
- 6.9 In order to address the overspend the service has made a request for growth of £8.126m, assessed by the Directorate as the underlying overspend, and a further request in respect of future demographic pressures of £1.504m.
- 6.10 Alongside this, the Directorate has identified savings opportunities amounting to £2.88m. This includes some efficiencies, and an increase in income from client contributions.

Children's Services

Nature of the Service

6.11 The directorate covers all education related services, including statutory responsibilities to schools. The services are:

- Admissions (Including Home to School Transport)
- Attendance (including Elective Home Education and Children Missing Education)
- SEND
- Education Psychology
- Children's Centres
- Early Years
- School Effectiveness
- Music

As part of the Corporate restructure in October 2023 the Directorate also became responsible for the following:

- Learning, Skills and Employment

Current Service Pressures

6.12 The service has operated with one AD instead of two since November 2021. This has meant a directorate operating with a lack of real capacity and ability to strategically deliver on council objectives. This was identified in an LGA review in September 2022. A restructure is planned that will be able to address the issues and ensure a sustainable service going forward.

6.13 There are several key pressures in each area identified briefly below:

- Admissions (Including Home to School Transport) – The new statutory Admissions Code 2021 introduced three main changes relating to in-year admissions, looked after and previously looked after children and fair access protocols. The service is addressing what it needs to do to ensure compliance and working with schools to achieve this. Home to School Transport is funded from the General Fund but the new home to school transport policy supports the aim for more independent travel for young people and a reduction in cost.
- Attendance (including Elective Home Education and Children Missing Education) – New statutory responsibilities may be made around attendance of children and young people at schools, regarding Children Missing Education and Elective Home Education. Until then the service is dealing with additional demand following the pandemic. The pandemic

saw a rise in children being Electively Home Educated. There are signs this is coming down. The service will continue to monitor this closely and work with schools and the DfE on effective practise.

- SEND – The SEND service is subject to a Written Statement of Action following an inspection from Ofsted and this is being monitored by the DfE. As such it is a high corporate risk. Regular reporting on the progress on the WSOA and wider service improvements is required at Cabinet. Additional staffing has been recruited to in the SEND service and will support capacity and improvements in this area.
- Education Psychology – The service has suffered with high turnover of staff. There is a shortage in recruitment. However, this is a national issue. The SEND service has a high dependency on the EP service as reports are needed from EPs to complete the EHCP process. There are locums in place to support the short term, but permanent recruitment is planned and ongoing.
- School Effectiveness – The LA has statutory duties around school effectiveness for maintained schools in order to ensure educational standards are high and to risk assess school that may be at risk of failing. The role and approach to school effectiveness will be revisited in the impending restructure of the directorate. Alternative ways of monitoring and delivery are being explored and present a good opportunity to approach school effectiveness in a different way.
- Music – This service is fully funded externally by the Arts Council. Budgetary pressures are contained within the service. Covid impacts, recovery and lasting impact of Covid on the service

6.14 Schools continue to get back to business as usual following a very challenging two years during the pandemic. However, the biggest effect is on the young people that had their education disrupted for two years. This is likely to have affected the most vulnerable, e.g. children with SEND and those that are disadvantaged.

6.15 The LA services play a vital role in the support structure for schools and young people as outlined above and will need to be strengthened to meet demand and challenge.

6.16 Action plans are in place for each service area in order to ensure and maintain a good level of service delivery, notwithstanding the issues and challenges outlined above.

MTFS update

- 6.17 The Children’s Service Directorate is projecting to deliver £0.700m of its £0.805 target in 2023/24. It is projecting an in year overspend of £0.524m against a budget of £8.996m which is predominantly due to pressures on the staffing budget within SEND, and the cost of the PFI contract being more than the budget.
- 6.18 In order to address the overspend in respect of the PFI contract a growth proposal has been submitted for £0.357m. Alongside this the service has made savings proposals amounting to £0.692m, mainly efficiency savings.
- 6.19 Alongside the above, the Council has proposed an additional £0.5m savings target for Slough Children First (SCF) which was reflected in the Annual Business and Improvement plan presented to Cabinet on 18th December 2023. The Plan laid out an improvement plan, with identified solutions, to take SCF from an Ofsted assessment of “Requires Improvement” to one of “Good” and alongside that an ambitious target to reduce the annual contract fees over successive years.
- 6.20 The following shows the proposed new fee structure alongside the contract fees originally approved at Cabinet:

Table 10 – Proposed Fees for Slough Children First

	Proposed Fee September Cabinet (£m)	Revised Proposed Fee (£m)
2023/24	40.515	40.515
2024/25	39.544	39.044
2025/26	39.022	38.522

- 6.21 It is recognised that the contract fee was already showing a year on year reduction, as per the Business Plan, and that it will be challenging to deliver the additional reduction in fees. The Council and Slough Children First will need to work together to ensure delivery. Note that the proposed fee is based on assumptions on the pay award, and would vary in line with any variation on the pay award.

Regeneration, Housing and Environment

- 6.22 The Regeneration, Housing and Environment directorate is a new directorate following the Corporate restructure of October 2023. It comprises the former Housing, Property & Planning directorate and much of the former Place and Communities directorate. A major current and immediate challenge will therefore be bringing all of the functions together.

6.23 The Directorate comprises of the following functions:

Housing, which incorporates housing management services (including tenancy management, resident engagement) and accommodation services (including allocations and lettings, temporary accommodation, rough sleeping)

Property, which delivers property management services (includes property sales and purchases, office accommodation strategy, property construction) and building management services (includes letting of buildings, corporate repairs, facilities management). It also leads on the Asset Disposal plan.

Planning, which covers building control services, physical planning services and the local plan on behalf of the Council.

Transport and Highways, which also covers on and off street parking as well as highways design and network management

Waste Management, including waste collection and disposal, and recycling.

Current service pressures

6.24 The key issues faced by the directorate are multi-faceted and include: staffing, high caseloads, high placement costs for temporary accommodation, recovery of costs chargeable to benefit, backlog in repairs and maintenance of housing stock, and delivery of financial savings. Homelessness is a particular pressure with demand having increased significantly which has a dual impact of greater numbers of people needing support, and price pressures caused by that demand. This is added to by poor processes meaning that the recovery of costs from Housing Benefits is not sufficiently well achieved.

6.25 Covid impacted the council departments differently. Within Housing it severely impacted on the repairs and maintenance of the housing stock as only emergency repairs were prioritised. The backlog due to covid is still being worked through.

6.26 The new ways of working (hybrid) has impacted on the income / rental projections made on some Council owned commercial properties as letting some of these properties has become challenging as most organisations now operate a flexible working policy and no longer require as much space compared to pre-covid times.

MTFS Update

6.27 The directorate has 21 different savings plans in place for 2023/24, a significant number to manager. Nevertheless, the target of £4.128m is reported as being on track to be fully delivered, with mitigating savings in

place to meet the one saving that was partly at risk, with the take-up of the garden waste collection service being lower than had been anticipated. However, the Directorate is reporting an overspend of £7.556m within year, and this is entirely down to the pressures within Temporary Accommodation.

- 6.28 In order to address the overspend the service has made a request for growth of £1.400m. This figure is net of £1.6m savings that the Directorate believes it can make by improved processes, and is therefore a gross growth figure of £3.000m.
- 6.29 Alongside this, the Directorate has identified savings opportunities amounting to £4.436m. The greater part of these come from efficiencies (£3.025m), with income raising proposals of £0.725m, and service reductions of £0.686m.

Strategy & Transformation

- 6.30 The Strategy and Transformation directorate comprises the following areas:
- Strategy – setting the strategic direction of the organisation through the Corporate Plan and strategic framework; managing key strategic partnerships; providing insight through analysis of data and evidence and managing key performance information.
 - Transformation – leading change through programme management of the Recovery and Improvement agenda, ensuring robust evidence is provided to Commissioners and other interested stakeholders, in relation to addressing Government Directions and other transformational activities.
 - Communications and Resident Engagement – leading on internal and external communications and engagement with staff, members, residents, partners, external agencies etc.
 - Customer and Business Services –including face to face customer services and the call centre, registration services, corporate complaints and FOI requests, PA and Executive Assistant support, logistics and the post room.
 - ICT & Digital – provision of ICT and Digital services for the organisation, residents and partners, and leading on a modernisation programme to ensure technology is available for future needs including enabling more digital interaction with Council services.
 - HR – managing all people management issues for the Council including recruitment, Payroll, employee relations, learning and development, health and safety, emergency planning. policies and procedures.

6.31 The directorate faces a number of key issues.

- The continued pressure on budgets and the need to deliver ongoing savings needs to be balanced with the need and ability to invest in long-term solutions and improvements. For example, the need to invest in ICT to provide improved services for staff and residents in the medium to long-term is constrained by the need to deliver immediate savings.
- Rising demand from residents is increasing pressure on customer services and on services across the Council.
- A lack of capacity due to vacant posts in key corporate services is putting pressure on existing staff and this is exacerbated by the challenges to recruit additional staff as a result of a highly competitive jobs market in Berkshire and outer London.

MTFS Update

6.32 Strategy and Transformation is projecting the delivery of all of its target £2.099m of savings in 2023/24. However, there is a cross-council savings target in respect of Support Services that is not being fully met, with a £0.336m forecast unmet saving. This predominantly explains the service's forecast overspend of £0.420m against a budget of £12.454m.

6.33 There are service pressures, particularly arising from the continuing need to modernise the IT infrastructure of the Council, of £1.335m.

6.34 Alongside this, the Directorate has identified savings opportunities amounting to £0.844m. These are all from efficiencies.

Finance & Commercial

6.35 The Finance & Commercial directorate comprises the following areas:

- Strategic Finance – setting the strategic direction of the organisation through planning the finances of Slough to meet its strategic goals. Production of financial statements. Responsible for Treasury Management and investment/borrowing decisions.
- Financial Management – Responsible for assisting services to achieve their service objectives through decision support analysis, budget monitoring, budget setting and tracking delivery of savings targets.
- Revenues & Benefits – maximising and distributing revenue from council tax and business rates. Reducing fraud and ensuring eligible claimants receive

timely payments. Also includes the Transactions team which manages accounts payable, receivable and debt management.

- Internal audit – presenting independent, objective assurance to add value and improve on Slough’s operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- Commercial services – strategic oversight of the process of purchasing goods and services for Slough services, oversight and guidance of contract management to ensure value for money.
- Risk, insurance, counter fraud – Procurement and management of Insurance policies; identifying, assessing and controlling financial, legal, strategic and security risks to and to reduce risk
- Financial systems - responsible for installing and maintaining a financial system that upholds the integrity of gathering, storing and analysis of financial information for informed decision making.

Current service pressures

6.36 The directorate has faced, and is still facing, the consequence of a number of key issues that were identified during 2021 and since that time are having to be worked through at pace :

- Grossly inadequate records and professional standards in the production of previous years’ (2018/19, 19/20, 20/21, 21/22 (part)) accounts and budgets. Whilst 2018/19 accounts have now been audited, a number of years remain outstanding and work is ongoing to identify the risks and opportunities from having so many years of financial statements open and unaudited
- Very poor professional standards for a significant number of prior years. Whilst improvements are being made, it cannot be underestimated how much resource it takes to operate across multiple financial years until all outstanding issues are resolved.
- Inadequate design and operation of the systems resulting in loss of integrity in data and information held, as well as potential loss of income generation due to systems isolation and inadequate integration of relevant systems
- The impact of a Capitalisation Direction that currently equates to £348m.
- Effects and impact of S114 on all aspects of services and delivery

- The level of interim staff within the service, which whilst significant progress has been made on permanent recruitment, there are still challenges to recruit to the remaining posts.
- The impact of the cost of living crisis on our collection rates across all revenue streams remains an issue
- The internal audit service was brought in-house during 2023/24 but there were a significant number of internal audit actions that were outstanding for a number of years. These have been reported to Audit and Corporate Governance committee during the year as well as through corporate performance reporting and whilst the number of outstanding actions has significantly reduced, this remains an issue in terms of providing reassurance around our overall financial control framework. Significant efforts have been made by all Directorates to improve compliance and should ensure a stronger control framework over time.

MTFS Update

- 6.37 Finance and Commercial is projecting the delivery of all but £0.399m of its target £7.506m of savings in 2023/24. This is due to the significant number of interim staff in post, who are considerably more expensive than permanent staff. This partly contributes toward the £1.825m overspend being reported at quarter 3 by the directorate. Much of this overspend is on staffing, as well as overspends within Benefits, and on external audit fees.
- 6.38 There are service pressures expected in 2024/25, which amount to £0.533m, which the Directorate has put in growth requests for. The most significant of these is in respect of External Audit fees, which are externally set and over which the Council has no control – this proposal amounts to £0.378m
- 6.39 Alongside this, the Directorate has identified savings opportunities amounting to £2.140m. These are split nearly equally between efficiency savings and income raising proposals.

Other Service areas

- 6.40 The other service areas not covered above comprise Public Health & Public Protection, which has a net budget of £0.931m in 2023/24 and £1.185m in 2024/25; and Law and Governance which has a net budget of £2.221m in 2023/24 and £2.342m in 2024/25.
- 6.41 Public Health and Public Protection comprises:

- Public Health, which supports the strategic management of services in place to address the wider determinants of Health and Wellbeing in Slough. As part of the October 2023 Corporate restructure the post of Director of Public Health, previously a shared post across East Berkshire councils, became a full time post dedicated to Slough. Public Health is fully funded from a ring-fenced grant.
- Public Protection, which also includes Community Safety, Housing Regulation and Enforcement. Public facing CCTV has now become the responsibility of Thames Valley Police. There is a proposal from the Police and Crime Commissioner for contributions in respect of future financial risks, which are minimal over the next 2 years but could increase after that. Decommissioning of the CCTV control room is currently being undertaken.
- Leisure. The Leisure service has now recovered from the Covid impact, and this saw a revised management fee in 2023/24, with it reverting to pre Covid levels, and consequently an in-year underspend.

6.42 Law and Governance comprises legal services and democratic and electoral services. This covers the coordination and support to Council meetings including Cabinet, Council and Scrutiny and management of all elections including local and general elections. The service has an organisation-wide role in ensuring the Council behaves in a lawful manner, in accordance with the Code of Governance, and with the proper functioning of decision-making processes. The service has been leading on 2 of the corporate improvement directions – democratic governance and scrutiny.

6.43 Neither service area has submitted a growth proposal for 2024/25. Savings of £0.046m are expected to be delivered in full by Public Protection in 2023/24. Public Health & Public Protection are forecasting an underspend in 2023/24 of £0.414m against a budget of £1.304m, mostly arising from a favourable variance on the Leisure Management fee. There is a savings proposal, for £0.124m. Public Health reserves are £1.981m.

6.44 Law and Governance is showing an underspend in 2023/24 of £0.467m, against a budget of £2.292m, which is explained by a number of vacant posts in Democratic services. There is a savings proposal, for £0.039m

7 RESERVES

7.1 The table below shows a summary of the reserves held by the Council. As there are several years of unaudited accounts prior to 2022/23 the figures are subject to change. The table shows, subject to the caveat above, that there are £54.2m of general reserves, of which the largest item is the Budget

Smoothing Reserve which is £35.0m. In addition to the below, there are £21m of general reserves, the minimum the Council needs to set aside. We will continue to add £1m to General Reserves over the period of the plan, and re-assess the risks to which the Council is exposed once the General Reserve reaches a balance of £25m.

- 7.2 There are other usable reserves that cover specific areas in the table. These include the Housing Revenue Account (ring-fenced for use by the Housing Revenue Account (HRA), a separate report is on the agenda with more details) and the Major Repairs Reserve (set aside for use within the HRA). There are also reserves for School Balances (which we hold on behalf of maintained schools) and the DSG reserve (again there is a separate paper on the agenda which provides more detail). Finally the Capital Receipts Reserve and Capital Grants Unapplied accounts which are related to the way in which receipts from asset sales and contributions received towards capital works flow through our accounts and are applied to expenditure in the correct accounting years.
- 7.3 It should be noted that reserves can only be used once, so any use of these reserves to balance budgets in-year or through the budget setting process reduces the Council's ability to withstand financial shocks and therefore need to be carefully considered.
- 7.4 All of the figures in the table of reserves are subject to further due diligence including a review of opening and closing balances as part of the wider council balance sheet review.

Table 13 Summary of Reserves

	Expected Balance 31/3/24
General Fund Earmarked Reserves	
MTFS Reserve	-4,279,269
Better Care Fund	-5,199,491
Public Health Reserve	-1,930,864
Public Health Contingency Funding	-7,725
Proceeds of Crime POCA	-323,876
Budget Smoothing reserve	-34,979,689
Redundancy/Severance Payments	-5,916,528
Sub-total	-52,637,442
transfer to Short Term Liabilities	
Langley Memorial Park	-150,000
S Hill Endowment	-53,138
Grants Receipts in Advance	-1,723,104
Sub-total	-1,926,242
Other Usable Reserves	
Housing Revenue Account	-27,284,000
Capital Receipts Reserve	-218,491,000
Major Repairs Reserve	-24,209,000
Capital Grants Unapplied Account	-50,027,000
Schools Balances	-8,642,820
DSG Reserve	11,000,000
Sub-total	-317,653,820
Grand Total	-372,217,504
General Fund Balance	21,000,000

8 CONSULTATION

8.1 In preparing the 2024/25 Budget, the Council's Corporate Improvement Scrutiny Committee reviewed the proposals at its meeting on 30th January 2024. The Committee undertook a detailed question and answer session with Cabinet and the Corporate Leadership Team. Following an extensive discussion, Scrutiny Members agreed the following recommendations be forwarded to Cabinet for consideration, which were noted:

- Cabinet to investigate making the Planning department an income generator service for SBC, rather than making a saving by reducing the staff members and losing the skillset/knowledge.
- Cabinet to ensure any savings or fee increases do not have a detrimental impact on residents.

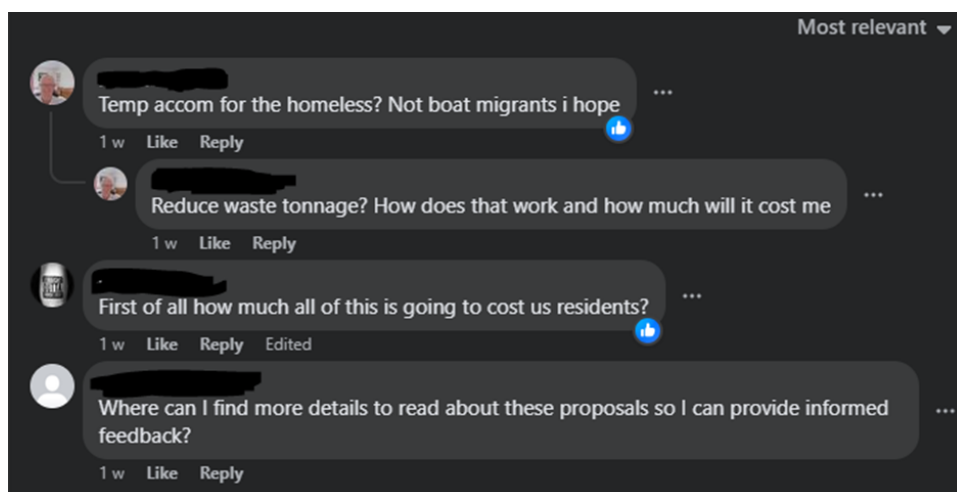
- Cabinet to give consideration to widening the scope of parking permits across the town as part of its fees and charges in the budget.
- Detailed, regular, up-to-date, rag rated information about progress of delivery of savings be made available to scrutiny immediately and permanently so that scrutiny members can hold Cabinet to account on delivery and assist with related policy development where necessary.

8.2 There are individual budget proposals which require formal public consultation and the contingency against non delivery of savings would be available if the outcome of consultation was to require a variation to the programme of savings and efficiency proposals.

8.3 As part of the public consultation a summary of the saving and growth proposals were put on the council website, facebook, twitter, Instagram and through the direct email alert system to enable the public to comment. It was also sent as a news release to local and regional media – garnering 10 separate online or print articles.

The summary of resident’s comments is below:

- Twitter
No comments, 2 retweets
- Instagram
No comments, 13 likes
- Slough Alerts
One reply complaining that budget papers are “unreadable tomes”
- Facebook
Four comments, as per below:



8.4 The Executive Director of Finance contacted business representative groups and offered to meet with members to discuss the proposed budget for Slough, however, this offer was not taken up.

9 MANAGING OUR RESOURCES OVER THE MEDIUM TERM

9.1 The proposed budget has been developed and planned using the best available information and evidence. However, once the final budget has been approved at full council in March 2024, it will be important to ensure that the Council actively monitors and manages its resources. Improvements have been put in place for 2024/25 to the budget management process but further improvements in the way that the budget is actively managed are in development. These are likely to include the following additional actions:

- Member challenge on at least a quarterly basis of the delivery of savings and also growth proposals
- A line-by-line review at the end of the first quarter of the financial year of all budgets to identify further efficiencies and feed into future budget setting and in the first instance reduce reliance on one-off sources of funding
- Further improvements to our link between finance, performance and risk management in our reporting going forwards.
- Further identification of savings and efficiencies to reduce the reliance on one-off sources of funding through an annual budget challenge process and refresh of the overall Medium-term financial strategy which remains a living breathing document

9.2 In addition to the above, it is also proposed to continue with the Expenditure Control Process. Spending controls were implemented to prevent any new agreements for any expenditure without explicit written consent from the s151 officer. Measures were introduced to stop all non-essential expenditure prior to the meeting of Full Council in July 2022, where Members were asked to approve measures to control spending and improve the finances of the Council

9.3 To support the continued recovery of the Council, it is proposed to continue with the expenditure control panels into 2024/25. The full process is shown in Appendix F, and can be summarised as follows:

The expenditure control panel applies to all expenditure irrespective of funding source and requires completion of a business case that requires the following:

- justification for how the submission meets criteria for approval
- detailed budgetary information
- confirmation if procurement support is required
- sign off from the appropriate service director

10 IMPLICATIONS OF THE REPORT

10.1 Financial Implications

10.1.1 The financial implications of the draft budget are shown throughout this report. The importance of setting a legally balanced budget will eventually be a decision by full Council ahead.

10.2 Legal Implications

10.2.1 Pursuant to The Local Government and Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Council as Billing Authority is required to determine the Council Tax Base for the next financial year by 31st January 2023 and to notify other precepting authorities of the determination.

10.2.2 The Local Authority (Calculation of Council Tax Base) (England) Regulations 2012 SI.2914, require a Billing Authority to use a given formula to calculate the Council Tax Base. This is the formula set out and followed in the appendix to this report. 1.2.3. Under paragraph 4.(2) of Part 4.3 (Budget and Policy Framework Procedure Rules) of the Constitution, by the end of January, the Cabinet must approve, or delegate the approval of, the Council Tax Base estimates.

10.2.3 Section 31A of the Local Government Finance Act 1992 requires billing authorities to calculate their Council Tax requirements in accordance with the prescribed requirements of that section. The function of setting the Council Tax is the responsibility of Full Council. This requires consideration of the Council's estimated revenue expenditure for the year in order to perform its functions, allowances for contingencies in accordance with proper practices, financial reserves and amounts required to be transferred from general fund to collection fund. The Council is required to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a budget requirement and the setting of an overall budget to ensure proper discharge of the Council's statutory duties and to lead to a balanced budget.

10.2.4 Full Council is responsible for setting the overall budget framework. However, some of the proposed savings may be subject to further analysis and decision making and as such the savings are an estimate. Individual service decisions will be subject to officer or Cabinet approval, taking account of the statutory framework, any requirement to consult and consideration of overarching duties, such as the public sector equality duty. A contingency has been set

aside in the draft budget to deal with a risk that when Cabinet considers these proposals it does not agree that the savings can be met within the specific statutory framework.

10.2.5 On 1 December 2021 the Secretary of State for Levelling Up, Housing and Communities made a statutory direction requiring the Council to take prescribed actions and that certain functions be exercised from this date by appointed Commissioners, acting jointly or severally. The functions to be exercised by the Commissioners include the requirement from section 151 of the Local Government Act 1972 to make arrangements for the proper administration of the Council's financial affairs, and all functions associated with the strategic financial management of the Council, including providing advice and challenge to the Council in the setting of annual budgets and a robust medium term financial strategy, limiting future borrowing and capital spending. The Explanatory Memorandum to this Direction confirms that in practice most decisions are expected to be taken by the Council, however the Directions are designed to give the Commissioners the power to tackle weaknesses identified to ensure the Council is better equipped to meet the best value requirements. Cabinet must take account of the advice and comments of the Commissioners as set out in this report.

10.2.6 The Council has submitted a capitalisation direction to DLUHC to allow it to treat as capital expenditure certain types of revenue expenditure. The Secretary of State only permits the Council to capitalise expenditure when it is incurred, minimum revenue provision must be charged and the Council must comply with the conditions set out by DLUHC. It should be noted this the capitalisation direction is not a grant. The Council needs to fund the revenue expenditure from its own capital, including from receipts arising out of disposal of assets where these are General Fund assets.

10.3 Risk Management Implications

10.3.1 With such large reductions in budgets, there is clearly a risk that budget for 2024/25 will prove difficult to deliver and over the medium term. Balancing the budget next year, and over the lifetime of the MTFS depends on:

- Constraining growth to the proposals outlined in Table 3. The level of expenditure particularly within social care and on homelessness is subject to demand pressures which can be challenging to control.
- Delivering the savings outlined in Table 4 above absorbing within existing expenditure any emerging cost pressures
- Absorbing any new shocks from new pressures, or inflationary impacts that may occur.
- the Capitalisation Direction being sufficient to cover on a permanent basis any deficits, shortfalls in savings delivery, new pressures, cost of living and economic impacts that may arise

- Wherever possible, identifying further efficiencies to reduce any reliance on one-off funding sources. The current model uses significant one-off sources of funding and the Council must continue to identify ongoing, sustainable reductions in cost or increases in income to reduce the reliance on these sources. The Council is also relying on exceptional support from Central Government through the use of a Capitalisation Direction which in turn relies on being funded through asset sales. The pipeline of asset sales must therefore be maintained to reduce the risk of causing further financial instability.
- That the annual contingency budget of £3.5m should only ever be used as a last resort and there should be an expectation that any variances that arise must be mitigated with on-going actions that

10.3.2 To mitigate these risks the Council is establishing

- Member challenge on at least a quarterly basis of the delivery of savings and growth proposals
- A line by line review at the end of the first quarter of the financial year of all budgets to identify further efficiencies and feed into future budget
- Moving forward with the Finance Improvement Plan
- Further improvements to our link between finance, performance and risk management in our reporting going forward

10.4 Environmental implications

10.4.1 There are no specific environmental implications arising from this report.

10.5 Equality implications

10.5.1 A separate Equality Impact Assessment is included as Appendix D to this report.

10.6 Procurement implications

10.6.1 There are no specific procurement implications arising from this report.

10.7 Workforce implications

10.7.1 There are no specific workforce implications arising from this report.

10.8 Property implications

10.8.1 There are no specific property implications arising from this report.

Appendix A

Section 25 Report - Report advising the Council of the Executive Director Finance and Commercial's (s.151) view on the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves.

Report Author and Responsible Officer:

Adele Taylor, Executive Director of Finance and Commercial (S151)

1 SUMMARY AND RECOMMENDATIONS

- 1.1 This report advises the Council of the Executive Director Finance and Commercial's (s.151) report on the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves.
- 1.2 This report is made under section 25 of the Local Government Act 2003, which the Council is required to have regard to when making decisions in accordance with s.31A of the Local Government Finance Act 1992 on agreeing the budget for the financial year 2023/24.

2 INTRODUCTION

- 2.1 On the basis of the risks and issues raised in this report, in my opinion as Executive Director Finance and Commercial (s.151), the budget can be approved on the basis that:
 - a) the proposed level of Council reserves and contingencies are adequate to support the budget for 2024/25 having regard to an assessment of current financial and other risks set out extensively in this report and assuming these risks do not increase beyond those that can be contained by the Council. It should also be noted that matters will continue to be identified and will change throughout the coming financial year and beyond.
 - b) the Council has continued to refine its financial strategy throughout this financial year and has continued to report extensively on the risks, issues and opportunities in terms of beginning to allow the Council to move towards longer term financial sustainability. However, in line with the Section 25 report of my predecessor which the Council considered when setting the budget for 2023/24, this strategy will take several years before the council can manage its own resources without the need of additional, exceptional support.
 - c) the estimates are robust for the calculation of the budget within the confines of the many risks noted throughout this report. Particular attention is drawn to the following specific conditions and risks:

- (i) the recommended level of general balances for 2024/25 is £20m, although this is the bare minimum as a percentage of Net Revenue Expenditure. The budget allows for a further £1m to be added to the general fund balances during the year.
- (ii) the budget has levels of contingency and conditions built in to reflect the considerable risks the Council is facing and is reliant on continuing support from DLUHC through Exceptional Finance Support in the form of Capitalisation Direction and additional Council Tax raising powers;
- (iii) agreement of the Capitalisation Direction for 2024/25 and future years as proposed to DLUHC in February 2024 at estimated figures of £299m to 31/3/24 and £23m for 2024/25. This is the same as the amounts requested by the Council when setting last year's budget.
- (iv) agreement by DLUHC that they will agree to issue Capitalisation Directions or provide other support to equal the actual figures for the outstanding and current year as the accounts for the years are closed. It is recognised that these remain as "minded to" amounts until such time as the accounts are finalised and closed for each financial year.
- (v) the Council has only one set of audited accounts since 2018/19 and, the financial position is subject to considerable potential change which may impact on the robustness of the budget. Budget smoothing reserves were set aside as part of the original capitalisation direction to provide some reassurance that any issues identified could be managed in the short-term
- (vi) the Council need to continue to deliver against the Finance Improvement Action Plan that was agreed by cabinet in September 2023. This recognises that the causes and effects of poor financial practice over a prolonged period of time prior to the issuing of the S114 notice in 2021 will take significant time to unwind
- (vii) whilst the Council has continued to make good progress with asset sales over this financial year, the Council still has a major dependency on asset sales and revenue budget savings which will significantly impact on the budget for 2024/25 and future years, which will again affect the level of robustness of the budget
- (viii) the Council continues to operate the Expenditure Control Process throughout 2024/25. This process has been reviewed during 2023/24 in terms of compliance and effectiveness, but this will be reviewed early in 2024/25 to ensure that any further improvements can be put in place.
- (ix) the Council has strengthened its budget monitoring processes during 2023/24 but further steps are planned for 2024/25 including a more robust delivery challenge process for planned budget savings, jointly

lead by both finance and performance teams. In addition, there will be quarterly challenge sessions lead by the cabinet member responsible for finance to ensure that there is political oversight of the financial health of the council

- (x) the Council continues to develop longer term financial planning as evidenced by the work reported in the revenue budget report for 2024/25 and the Medium-Term Financial Strategy
- (xi) the Council continues to drive the financial strategy forward, or revise it as required.to
- (xii) The Council needs to consider all available financial levers to improve it's financial sustainability and therefore needs to maximise any opportunity to increase its funding (including, but not limited to, maximising its council tax raising powers, ensuring that any grant or external funding is appropriately used and that there is a focus on collection of any income due to the council by minimising debts owed to the council)

2.2 In coming to a view on the robustness of the estimates there are a wide range of factors to take into account, including:

- the Slough Council context
- local risks impacting Slough's budget setting for 2024/25
- risks affecting the sector
- inherent risks
- Slough Council's financial management including the availability of support from the Department of Levelling Up, Communities and Housing (DLUHC)

3 SLOUGH COUNCIL CONTEXT

3.1 In December 2020 the Council requested Exceptional Financial Support from the Ministry of Housing, Communities and Local Government (MHCLG) (now known as the Department for Levelling Up, Housing & Communities (DLUHC)) in respect of the financial year 2021/22 to help it balance its budget. MHCLG agreed in-principle to provide support and commissioned CIPFA to undertake an independent and detailed financial assurance review of the Council. Since the original capitalisation request for 2021/22 of up to £15.2m, further substantial potential liabilities for previous years, which the Council is unable to meet from its reserves. These past liabilities also impact substantially on the financial position for the Council for a significant period of time into the future.

3.2 The Executive Director of Finance and Commercial in post at the time, as statutory Chief Finance Officer under s.151 issued a report under s114 of the Local Government Finance Act 1988 in July 2021, outlining the then estimated

total potential liabilities across the Council of some £174m up to 2024/25, which had not been accounted for up until that point. It was advised that this could increase significantly.

- 3.3 As also recognised by CIPFA in its [report](#) in October 2021, there was a high likelihood that this figure could grow. This proved to be the case. In 2023/24 the submission to DLUHC was to require support of £357m which will return the Council to a sustainable financial position by 2028/29 alongside additional council tax raising powers of up to 9.99% (for both core council tax and Adult Social Care precept for the current financial year).
- 3.4 On 1 December 2021, the Secretary of State for Levelling Up, Housing and Communities made a [statutory Direction](#) requiring the Council to take prescribed actions and that certain functions be exercised from this date by appointed Commissioners, acting jointly or severally. These remain in place during 2023/24 and for 2024/25 at least. The functions to be exercised by the Commissioners included the requirement at section 151 of the Local Government Act 1972 to arrange for the proper administration of the Authority's financial affairs, and all functions associated with the strategic financial management of the Authority, to include:
- providing advice and challenge to the Authority on the preparation and implementation of a detailed plan to close its short and long-term budget gap in response to the section 114 notice;
 - providing advice and challenge to the Authority in the setting of annual budgets and a robust medium term financial strategy (MTFS) for the Authority, limiting future borrowing and capital spending;
 - scrutiny of all in-year amendments to annual budgets;
 - the power to amend budgets where Commissioners consider that those budgets constitute a risk to the Authority's ability to fulfil its best value duty; and
 - providing advice and challenge to the Authority on the preparation of an outline asset disposal plan.
- 3.5 In the medium to longer-term the Council cannot become a financially self-sustaining council without considerable Government support. The availability of significant future support through a capitalisation direction is a key assumption underpinning the 2024/25 budget and will be for several years, although at reducing levels each year. The Council must do everything within its own powers to reduce its reliance on exceptional support.
- 3.6 The Council's financial position continues to be the subject of regular briefings to members and DLUHC. The seriousness of the financial situation and how the Council found itself in this position remain of significant concern and the Council needs to retain a strong focus on both resolving the closure of all outstanding financial statements and historical accounting issues, as well as

ensuring that the council delivers against its programme of savings and seeks to contain spending to within the cash limited budgets that it sets itself.

3.7 The 2024/25 budget needs to be seen in this context and on the back of the actions taken by various bodies in response to the identification of these serious financial failings, a refreshed and consolidated finance improvement plan was approved by cabinet in September 2023. This has 6 key themes:

- **Getting the Basics Right** – focussing on ensuring that there is the right capacity, skills and capabilities to address the financial weaknesses that had been identified. This also includes ensuring that Statement of Accounts are brought up to date and to be audited in line with the current national backstop deadlines for outstanding accounts (these are out for consultation at the time of writing this report). This also covers a number of key financial activities that need to be improved and brought up to best practice.
- **Governance and Decision-Making** – this covers all aspects of the wider governance framework which supports the Council’s ability to demonstrate best value compliance including risk management, internal audit, procurement practices and company governance.
- **Financial Culture and Awareness** – this recognises that finance is everyone’s business and not just for the finance team to manage. Improvement in the way business partnering is embedded, the financial awareness and culture of all staff who are managing the council’s resources, supporting members understanding of financial matters and engagement with our residents and partners.
- **Medium-term planning** – to become sustainable, Slough needs to demonstrate how it will learn to live within it’s means and plan better over the longer term. The medium term financial strategy is a key part of demonstrating a better understanding of how the council is planning it’s resources and delivering for our residents.
- **Transformation and Automation (of financial processes)** – this focusses on ensuring that the systems that we use to manage our resources are delivered in the most efficient way possible and support the work of the rest of the Council to deliver their objectives.
- **Specific Deep Dive Projects (currently centred around income and debt processes)** - as a living, breathing action plan, there will be specific projects that are identified that will need to be addressed. The first tranche of these focus on the management of income and debt to ensure that the Council does not just simply focus on reducing expenditure, but also ensures that it has a strong grip on the income it must collect too.

3.8 The Council’s improvement journey has started but it has to be emphasised that this paper is of course at a point in time and will undoubtedly need to flex and change, just as all council’s work does, as further risks and opportunities are identified.

3.9 These problems are now being addressed but designing, implementing and embedding new processes together with the required changes to organisational financial management culture and process will take an estimated further 4 years to achieve, which is in line with the information contained in the Section 25 report considered alongside last year's budget.

4. **LOCAL RISKS IMPACTING SLOUGH'S BUDGET SETTING FOR 2024/25**

4.1 In addition to the general risks affecting the sector as a whole, which are set out in section 5 onwards, there are a number of specific local risks that need addressing in order to develop a sustainable financial plan, as follows:

- A need for a continued commitment from DLUHC to the approval of a Capitalisation Direction throughout the life of the MTFS. Without these Directions the Council cannot set a legally balanced budget
- Continued delivery of the asset disposal programme (at a total of circa £400m throughout the life of the programme), ensuring that sales demonstrate best consideration and the revenue impacts of sales are fully addressed and accounted for
- the Council is a part of the Safety Valve Programme, that has been designed by the DFE to support council's where the Dedicated Schools Grant deficit historically grown to unmanageable levels. The Council successfully applied for assistance with historic deficits on the proviso that action was taken on controlling the spend going forward, therefore the council needs to continue its strong financial controls in this area.
- the Council's company, Slough Children First Ltd, set up in response to a DfE direction to deliver its statutory children's services remains in an extremely challenging financial position and will need to continue to manage its budget very robustly to meet its statutory responsibilities and remain a going concern. The company had fallen out of line with agreed timeliness for developing fully costed business plans but during 2023/24 the governance has been brought back in line. This adherence to the agreed timelines must continue to remain on track and the focus on delivering annual agreed revenue savings will be required
- the Council still has a number of annual statement of accounts that are outstanding (for financial years 2019/20 onwards). A rapid programme to deliver statutory accounts, must be delivered during 2024/25 to provide assurance on the risks and opportunities that remain. A balance sheet review is being undertaken in 2023/24 which will help identify any issues, but this has yet to be completed at the time of writing this paper. Any issues arising from these audits will potentially impact the budget and MTFS.
- Whilst the current finance team has a greater proportion of permanent staff than in the last few year, there is still a heavy dependence on interim support, which is unsustainable in the medium-term. The team will also

flex and change over the medium-term and it is recognised that the team may need to be over a usual established size for a similar authority, to ensure that the improvements that are needed to be delivered in terms of financial management can be delivered at pace.

- During 2023/24 a number of significant pressures have been identified especially in demand led budgets and whilst the budget for 2024/25 seeks to address and right-size the budget with sufficient growth in key areas, the importance of financial management across the Council including financial reporting, controls and financial oversight remains. This must remain a high priority for everyone. These areas are being improved through the implementation of the finance recovery action plan but this will take time to fully implement and embed

4.2 There are a number of areas of risk that remain subject to volatility.

- **Capital Receipts** – Given the reliance that the Council has on its asset disposal programme, the estimates around both the timing and size of estimated capital receipts are still subject to volatility. The ability to sell assets is affected by both national and local economic conditions so it is imperative that this programme is carefully managed and monitored and any deviation from expected values fully understood. The full financial implications of decisions needs to be fully understood and explained to those making disposal decisions.
- **Fees and charges** The Council relies on being able to raise and collect significant amounts of income in the form of fees and charges. Given the variability of this income, close financial oversight of income is just as important as expenditure which can be easier to monitor. Significant focus needs to be given to the end to end process of raising and collecting charges.
- **Demand Led Budgets** – The Council has a number of demand led budgets where statutory services have to be provided. The Council has seen significant pressures in a number of these during the financial year and has sought to provide additional resources in the budget for 2024/25 onwards to ensure that budgets are right sized, as far as possible. Of particular note are Adult Social Care, Childrens Placements and Temporary Accommodation. Whilst future years' estimates have been made based on cost and volume assessments there is a risk that these assessments may be exceeded. Tight monitoring and decisive action to manage these budgets must be undertaken to ensure that the budget can be delivered,
- **Council Tax and Business Rate Collection** – Given the continued national economic circumstances, the collection of Council Tax remains a challenge. The Council has budgeted on the basis of collecting 99% of 2024/25 Council Tax. There has been significant focus in the team about collecting both in-year tax but also a focus on prior years arrears. The total business rate local share has been set at £36.3m for 2024/25. The

performance against these collection rates will be monitored on a monthly basis and the Council has a good track record of managing this risk but must remain focussed on continuing to improve these collection rates.

- **Inflation** inflation has been a significant factor in the costs of goods and services throughout 2023/24 and is a feature of the medium-term financial strategy too. Assumptions have been made throughout the budget about the impact of inflation but any significant variations will need to be carefully managed and monitored.
- **Borrowing and Investments** – The Treasury Management Strategy that should be considered alongside this budget report provides much more detailed analysis and information on the approach of the Council for reducing the Council’s borrowing levels by generating capital receipts via the Asset Disposal Strategy. It also identifies the security of capital as the main priority; with liquidity and yield as lesser priorities. To maintain security the Council adopts robust credit criteria and applies this to all investment counterparties. The Council has two forms of other investment, namely loans to subsidiary companies and shareholding in those investments which need to be carefully monitored.

4.3 The Council remains in continual discussion with DLUHC about a significant package of support through a Capitalisation Direction and other matters which may allow the Council to develop a sustainable medium term financial strategy. Even with additional support, improving the Council’s underlying financial position will take several years to rectify, this position must not be underestimated.

5 RISKS AFFECTING THE SECTOR

Short Term nature of the Local Government Finance Settlement and Fair Funding Review

5.1 The forthcoming year, 2024/25, will be the fifth year where local authorities will only receive a single-year finance settlement. We have also seen significant changes in a short space of time between the draft finance settlement in December 2023 and the final settlement in February 2024 which has made resource planning very difficult. At this time there is no indication of future funding levels, although there is an expectation that there will be funding reform that will affect all Council’s funding levels. Assumptions over the medium-term plan are therefore only able to be based on current levels of funding.

Legislative Changes/Burdens

5.2 There have been a number of major legislative changes/burdens that in some cases go back some time but given Slough’s particularly fragile financial state continue to potentially impact on Council funding in future years. These include the Better Care Fund and Discharge Fund and the Fair Cost of Care. All of these impact on Adult Social Care funding and the impact of these have been included in the budget model.

6 **INHERENT RISKS**

6.1 As a Unitary authority the Council provides the broadest possible range of services and has an inherently higher level of risk than many other authorities simply due to the complexity and nature of the services it provides. Additionally, the Council has taken policy decisions to establish several alternate delivery models including wholly owned companies and PFI arrangements which whilst potentially having advantages also have the potential to increase the Council's risk profile.

6.2 Other inherent risks include the:

- The risk that the council may not be able to employ the right skills, capacity and capability of staff which is an issue that all Councils are facing, but given the added complexity of an authority currently in intervention
 - Council's risk as an employer which has and will require the Council to budget for the cost of severance packages incurred in the delivery of the required budget savings, service transformation and restructuring.
 - full effects of any economic measures with the potential for higher demands on statutory and demand lead services
 - risk of major litigation, both currently and in the future
 - risk of claims arising from the Council's ownership of land and property and potentially historic service failings
 - need to retain a general contingency to provide for any unforeseen circumstances, which may arise
- magnitude of the savings that the Council has to deliver in 2024/25, all of which must be delivered in full or alternatives found within the services. This is of a scale the Council that requires a very significant focus throughout the year on delivery plans, budget monitoring and expenditure and income control

7 **FINANCIAL MANAGEMENT**

7.1 The extensive issues concerning the financial management of the Council across the many elements of this report have been well analysed, documented and reported to the Council and elsewhere within the corporate body. The refreshed finance improvement action plan seeks to address improvements in financial management including:

- the quality of the budget setting process,
- detailed, rigorous and quality assured back up to the savings proposals,
- review of all existing estimates and the evidence to support them
- ownership of estimates by all concerned, and

- a shared acknowledgement across the whole Council (both officers and Members) of the imperative of living within the approved estimates or finding equal value alternative options.
- 7.2 In addition, in setting this year's budget there were four challenge session gateways that were undertaken before the preparation of the draft budget presented to cabinet in December 2023 that included both budget managers, senior officers and cabinet members. These were to ensure that sufficient challenge was put into place for any budget proposals.
- 7.3 The Council's Corporate Improvement Scrutiny Committee have also received a number of briefings on the budget as well as considering budget proposals at their meeting in January 2024
- 7.4 The Council's HRA and Capital Programme has undergone a similar review process
- 7.5 It should also be noted that to deliver the Council's policy priorities and a balanced budget in each year of its MTFs 2024/25 to 2028/29 (with exceptional support), very significant savings will be required per annum.
- 7.6 The continued need to deliver a high level of savings poses an inherent risk to the delivery of a balanced budget position as over time they become more complex and difficult to deliver. Consequently, it is important there is an absolute continued focus on savings delivery to ensure they are identified and delivered as planned as well as ensuring that cash limited budgets are strictly adhered to in-year.
- 7.7 To provide some resilience to the 2024/25 budget and future position, a contingency has been included in the revenue budget to allow for and to mitigate any potential shortfall or slippage in the delivery of higher risk savings. For 2024/25 this equates to a £3m contingency sum. Whilst this is considered to be a prudent approach considering the increasing difficulty experienced in identifying and delivering further savings in the budget, but it is incumbent on senior management, executives and elected members to ensure that savings are delivered in full and on time in order to assist the Council's long-term position.
- 7.8 In summary, in order to allow the Council to set a budget for 2024/25 and to continue to plan for the medium-term:
- all budgets approved by Council for 2024/25 are cash limited, including all Companies, and all Departments and Companies will have to manage within those sums
 - a level of contingency will be held centrally against unforeseen events and risks and will be used to increase the Council's reserves as at 31/3/25 if not required

- no sums can be released from those contingencies except in extreme circumstances and only then with the approval of Cabinet following a report by the Executive Director of Finance and Commercial and appropriate Executive Director
- all expenditure of whatever type and funded by whatever means will be subject to approval by an expenditure control panel,
- continuous budget meetings will be held with Executive Directors to review issues, savings, mitigations, and delivery of efficiencies.

Adequacy of Reserves and Balances

- 7.9 The prudent level of reserves a Council should maintain is a matter of judgement. The consequence of not having adequate reserves can be significant. In normal circumstances the Council would be setting its budget and identifying reserves and provisions in a systematic manner. However, in the current circumstance the setting of the level of general fund and earmarked reserves is much less secure due to the extreme circumstance in which the Council finds itself. As at 31 March 2024 the Council had a general fund balance of £20m, The medium-term financial strategy also expects at least £1m per annum to be put in reserves from revenue balances. This is the bare minimum position and will be subject to on-going review and risk assessment.
- 7.10 As opportunity arises, the financial situation improves and the Council becomes more capable of managing its finances then the Council will look to create a range of general and specific earmarked reserves in order to manage future risks. These reserves will be determined having regard to a risk-based assessment. This will have to be in discussions with the Commissioner as well as DLUHC as determined by the Directions placed upon the Council.
- 7.11 In reviewing the adequacy of reserves, the Executive Director of Finance and Commercial recommends the level of the General Fund Balance to be £21m in 2024/25 having regard to the risks set out in this report and the request for financial support being discussed with Government. The Executive Director of Finance and Commercial is of the view that the level of reserves is adequate solely for 2024/25, having regard to the risks identified and the level of contingency in the budget. The revised Medium Term Financial Strategy will continue to need to review the adequacy of the reserves.
- 7.12 In addition to the General Fund reserves, there is a reserve named the “Budget Smoothing Reserve” that was set aside as part of the Capitalisation Direction to deal with any outstanding issues that are found during the work to rectify historical issues. The use of this reserve is monitored on a regular basis through the budget monitoring reports. As a reminder, reserves can only be used once and are non-recurrent expenditure. Therefore the Council should only be using this reserve for one-off purposes and must not use this to fund for ongoing pressures.

8 CONCLUSION

- 8.1 It should be noted that the only way Slough can set a legal budget is through the application of Exceptional Finance Support in the form of Capitalisation Direction and additional flexibility around raising Council Tax
- 8.2 There still remain a number of risks and issues that the Council need to be aware of when setting the budget as detailed throughout this S25 report.
- 8.3 In these circumstances it is impossible to give an assurance that is normally required within a S25 report. However what can be said is that:
- a) the Council has a well-developed, rigorous and extensively reported financial strategy and improvement plan to build its financial sustainability.
 - b) has an increased awareness of financial management's importance, requirements and the necessity of preparing and living within budget, taking appropriate financial decisions and operating sound governance
 - c) is better equipped to meet its budgetary challenges given the focus it has applied to this work since May 2021 and will continue to do so in future years
 - d) has kept DLUHC fully involved in all aspects of its financial situation and will continue to do so in the future
 - e) given the above, the contingency built into the budget estimates, the assumption that DLUHC will support the Council in full as it continues its work on the accounts, estimates and financial processes and that managers will manage within their allocated budgets it should be able to manage within these estimates for 2024/25.

In providing this statement, the Executive Director of Finance and Commercial will maintain an on-going and robust review of all risks, including those associated with the delivery of budget savings decisions and report throughout the financial year.

Adele Taylor

Executive Director of Finance and Commercial (Chief Finance Officer)

Date 16 February 2024

Appendix B – Council Tax Resolution

The Council is required to calculate and set its Council Tax for 2024/25 as required by law by 11th March in the preceding financial year to the year in which the charges will be made.

Recommendations:

- 1) An increase in the Council's element of the Council tax for a band D property by £143.50 for 2024/25, giving a band D Council Tax of £1,831.69 per year, excluding the precepts from Police, Fire and parishes.
- 2) This equates to an increase in the Council's general band D Council Tax by 7.99%, being the maximum permitted without a referendum; and an increase in the Council's Adult Social Care Precept by 0.51%, compared to 2.00% being the maximum permitted, as confirmed by Government in the Local Government Settlement.
- 3) (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2023 is as specified below and that the Council Tax be levied accordingly.

(b) That it be noted that at its meeting on 18th December 2023 Cabinet calculated the following Tax Base amounts for the financial year 2024/25 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:

- (i) 44,358.44 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2024/25 and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2024/25

Parish	2024/25 Band Tax Base
Parish of Britwell	855
Parish of Colnbrook with Poyle	1867.6
Parish of Wexham Court	1425.1

- (c) That the following amounts be now calculated for the year 2024/25 in accordance with sections 31A to 36 of the Act:

- (i) £338,139,124 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £256,695,413 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £81,443,711 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,836.04 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2024/25 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £192,800 representing the total of Parish Precepts for that year.
- (vi) £1,831.69 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.
- (vii) Valuation Bands

Band	Slough Area £	Britwell £	Wexham £	Colnbrook with Poyle £
A	1,221.13	44.01	20.00	33.41
B	1,424.65	51.35	23.33	38.98
C	1,628.17	58.68	26.67	44.55
D	1,831.69	66.02	30.00	50.12
E	2,238.73	80.69	36.67	61.26
F	2,645.77	95.36	43.33	72.40
G	3,052.82	110.03	50.00	83.53
H	3,663.38	132.04	60.00	100.24

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) above by the number which, in the proportion set out in section 5 (1) of the

Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £81,250,911
- (ix) That it be noted that for the year 2024/25 that the Thames Valley Police Authority precept will increase by £13.00 for a Band D property. The Police & Crime Panel at its meeting on 26th January 2024 endorsed the PCC's proposed 5.07% increase in the Police element of Council Tax for 2024/25. All preceptors have held their meetings to confirm the amounts for 2024/25.

The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	179.52
B	209.44
C	239.36
D	269.28
E	329.12
F	388.96
G	448.80
H	538.56

- (x) That it be noted that for the year 2024/25 the Royal Berkshire Fire Authority has proposed increasing its precept by 2.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	54.21
B	63.24
C	72.28
D	81.31
E	99.38
F	117.45
G	135.52
H	162.62

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2024/25 including the precepting authorities will be as follows:

Band	Slough Area £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	1,221.13	179.52	54.21	1,454.86
B	1,424.65	209.44	63.24	1,697.33
C	1,628.17	239.36	72.28	1,939.81
D	1,831.69	269.28	81.31	2,182.28
E	2,238.73	329.12	99.38	2,667.23
F	2,645.77	388.96	117.45	3,152.18
G	3,052.82	448.80	135.52	3,637.14
H	3,663.38	538.56	162.62	4,364.56

With the parish precepts, the Council Tax will be:

Band	Slough + Preceptors Unparished £	Britwell £	Wexham £	Colnbrook with Poyle £
A	1,454.86	1,498.87	1,474.86	1,488.27
B	1,697.33	1,748.68	1,720.66	1,736.31
C	1,939.81	1,998.49	1,966.48	1,984.36
D	2,182.28	2,248.30	2,212.28	2,232.40
E	2,667.23	2,747.92	2,703.90	2,728.49
F	3,152.18	3,247.54	3,195.51	3,224.58
G	3,637.14	3,747.17	3,687.14	3,720.67
H	4,364.56	4,496.60	4,424.56	4,464.80

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non- Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.
- (xv) That in the event that there are any changes to the provisional precept of the Fire Authority, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2024/25 Statutory Resolution and council tax levels.

Appendix B1– Council Tax Reduction Scheme 2024/25

Section 13A(1)(a) of the Local Government Finance Act 1992 prescribes that Slough Borough Council is required to have a Council Tax Reduction Scheme (CTRS) and since 2013/14 the council has had to consider annually whether to revise its scheme or to replace it with a different scheme. Any revision to or replacement of the CTRS must be subject to consultation.

In Slough at the end of December 2023, 9,216 households received a Council Tax Reduction through the scheme. This was made up of 6,598 households of working age and 2,618 households of non-working age. The total cost of the scheme in 2023/24 is £10.848m.

After the Government made regulations raising the referendum limit for Council Tax increases, the Council resolved to increase its Council Tax by a total of 9.99% (7.99% general Council Tax and 2% Adult Social Care Precept) for 2023/24. To mitigate the impact of this increase on those least able to pay by updating its CTRS.

As a direct result of Council approving the CTRS for 2023/24, 5,357 of working age claimants paid less in Council Tax, and of these 3,552 of the most vulnerable working age households who in 2022/23 paid 20% towards their Council Tax had nothing to pay in 2023/24.

The current scheme consists of two parts. The first makes provision for pension age claimants which is prescribed on a national basis and cannot be amended by local authorities.

The second part of the current scheme makes provision for working age claimants which the council has discretion on. In 2023/24 the council made changes to this part of the scheme to:

- a) Provide targeted support to those households on the lowest incomes.
- b) Make the scheme easier for residents to understand and access.
- c) Provide greater stability to those who are in receipt of support.
- d) Make the scheme work better with the Universal Credit award system.
- e) Build in capacity to better manage demand, and
- f) Reduce administrations costs which ultimately prevent any additional cost being added to the Council Tax.

To simplify the CTRS scheme the number of bands were increased from 6 to 8 with Band 1 with the lowest incomes not having to pay any Council Tax. We also made all income bands the same for all household types, making the scheme less confusing for residents.

The current bands are:

Income Band	Discount off CT liability	Earnings threshold (weekly)
1	100.00%	No earnings

2	75.00%	<£115.38
3	60.00%	£115.39-£184.61
4	40.00%	£184.62-£253.84
5	30.00%	£253.85-£323.07
6	20.00%	£323.08-£392.30
7	10.00%	£392.31-£461.53
8	0.00%	£461.54 and above

For 2024/25 it is proposed that the council keeps the same scheme as in 2023/24, including protecting the current levels of support provided to those taxpayers in 2024/25 as the council did in 2023/24.

It has been agreed to make a change to the number of bands and reducing them by one following feedback from residents that the current bands were confusing. This is not material change to the scheme so there is no requirement to consult.

The new bands for 2024/25 are:

Income Band	Discount off CT liability	Earnings threshold (weekly)
1	100.00% / 75.00%	No earnings / earnings <£115.38
2	60.00%	£115.39-£184.61
3	40.00%	£184.62-£253.84
4	30.00%	£253.85-£323.07
5	20.00%	£323.08-£392.30
6	10.00%	£392.31-£461.53
7	0.00%	£461.54 and above

Appendix C : Medium Term Financial Plan

MTFS Planning		2024-25	2025-26	2026-27	2027-28	Notes and assumptions
Underlying Gap	Underlying budget gap brought forward	31,575	23,078	13,909	9,151	"Minded to" Approved Capitalisation Direction
	Target Budget Deficit	23,078	16,917	9,151	3,260	"Minded to" Approved Capitalisation Direction
	Reduction in special support from 25/6		(3,008)			In line with extra Council Tax raised by 8.5% increase
	Total C/F 2024-25	23,078	13,909	9,151	3,260	
PRESSURES						
Prior Year Gap b/f			(0)	0		Savings gap from previous year carried forward
Pay Award	6% in 23/24, 4% in 24/25, then 2% pa	2,660	1,383	1,411	1,439	23-24 pay award assumed 6% - 24/25 4% then 2%
Contract Inflation	CPI & RPIX - keep under review	1,812	1,496	1,428	1,466	CPI mainly, some contracts RPI, insurance assumed at 5%
Growth	Growth and Pressure submissions	13,855	7,281	6,703	6,703	Current pressures, estimated new pressures, make senior restructure permanent ; add £5m unspecified growth
	Children's Company	4,447				This year's virement is one-off but ...
	Contingency	(4,447)				... make permanent for 24/25 from contingency
	Contribution to General Reserves	1,000				Agreed as part of CD requirement
	Reduction in contingency	(2,618)				In line with lower level of savings required
	DSG Accounting adjustment	336				correction of error
Loss of income	Loss of income from asset disposals	1,283	(649)	0	0	Updated with the latest sales forecasts
Companies (incl SCF)	Net surplus/losses of owned companies	(1,471)	(497)	680	796	SCF business plan - Year four Loan default
MRP	Adjustments required to correct MRP	2,722	(3,695)	(1,304)	90	Updated following specialist advice
Interest Costs		2,965	0			Borrowing of £75m @ 5.1%
ICT Transformation	Remove budget	(1,000)	0	0	0	Budget was time limited to 2 years
Transformation	Remove budget	(2,500)	0	0	0	Budget was time limited to 2 years
New Transformation Project		2,000	0	(2,000)	0	2 year time limited project funded from Budget Smoothing
	TOTAL GROWTH/PRESSURES	21,045	5,319	6,918	10,495	
FINANCING						
RSG	As per LG Finance Settlement Dec 2023	(484)	(37)			As per provisional settlement 18 Dec 2023
Business Rates Grant	As per LG Finance Settlement Dec 2023	(68)				Green plant and machinery exemption
New Homes Bonus	As per LG Finance Settlement Dec 2023	(496)	496			As per provisional settlement 18 Dec 2023
Services Grant	As per LG Finance Settlement Feb 2024	1,013	0			As per final settlement 5 Feb 2024
Housing Benefit Grant	Estimate	30				Estimate
Council Tax	Increase by 8.50% pa	(9,429)	(5,693)	(6,056)	(6,441)	including 2% ASC precept continuing after 24/25
Business Rates	Based on revised estimates	(5,715)	(1,591)	(2,777)	(695)	updated with latest forecast
Social Care Grant	Increases based on Government figures	(2,384)	(867)	(220)	(220)	As per final settlement 5 Feb 2024
Market Sustainability	£1.265bn in 23/24, £1.877bn in 24/25	(608)				Grant currently ends 24/25, assumes funding is replaced
Discharge Grant	£0.4bn in 23/24 and £.683bn in 24/25	(373)				Assumes continues from 25/26; Pixel
ASC Workforce Fund		358	40			Assumes phasing out over 24/25 and 25/26; Pixel
Transformation c/f	Use of c/f Transformation fund	(179)				To fund 2 posts from Transformation for 2 years
Reserves	Draw Down (from) / give to Reserves	1,000		2,000		Use of Budget Smoothing Reserve; New Improvement Project funded from reserves £2m pa for 2 years
	TOTAL FINANCING	(17,336)	(7,652)	(7,053)	(7,356)	
Savings	Savings Target	(12,206)	(6,836)	(4,623)	(9,030)	
	NET BUDGET GAP	23,078	13,909	9,151	3,260	Revised Capitalisation Direction
	Savings Offered Up	(12,206)	(6,836)	(1,796)		
	Gap to be closed	(0)	0	2,827	9,030	

Appendix D1 – 2024/25 Budget Summary

	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000
Service Budgets:										
Adults Services	16,637	28,419	(21)	9,630	1,055	(2,888)	0	(623)	0	35,572
Children's Services	10,167	9,248	140	357	194	(692)	336	0	0	9,583
Slough Children First	36,067	45,826	(9,759)	4,447	0	0	(1,471)	0	0	39,043
Regeneration, Housing and Environment	13,817	16,302	791	1,400	368	(4,436)	0	0	0	14,426
Public Health and Public Protection	931	1,304	48	0	0	(167)	0	0	0	1,185
Strategy and Transformation	11,442	12,454	284	1,935	73	(844)	(1,179)	0	0	12,723
Law and Governance	2,221	2,292	88	0	0	(39)	0	0	0	2,342
Finance & Commercial (s151)	4,299	5,783	(50)	533	123	(2,140)	0	30	0	4,279
Total Service Budgets	95,581	121,629	(8,479)	18,302	1,812	(11,206)	(2,314)	(593)	0	119,152
Corporate Budgets:										
Other Corporate Budgets	25,851	12,874	3,167	(4,447)	2,660	(1,000)	(1,835)	0	0	11,419
Contribution to General Reserves	(3,000)	(3,000)	0	0	0	0	4,000	0	0	1,000
Pension Deficit	5,014	5,014	0	0	0	0	0	0	0	5,014
Minimum Revenue Provision	13,393	13,393	0	0	0	0	2,722	0	0	16,114
Capital Financing	6,539	6,539	0	0	0	0	2,965	0	0	9,503
Total Corporate Budgets	47,796	34,819	3,167	(4,447)	2,660	(1,000)	7,852	0	0	43,050
Total Expenditure	143,377	156,449	(5,312)	13,855	4,472	(12,206)	5,538	(593)	0	162,203
Funded By:										
Council Tax Income	(71,417)	(71,417)	0	0	0	0	0	(9,834)	0	(81,251)
Council Tax (Surplus) / Deficit	(1,578)	(1,578)	0	0	0	0	0	405	0	(1,173)
Business Rates - Local Share	(38,429)	(38,429)	0	0	0	0	0	(2,992)	0	(41,421)
Business Rates (Surplus) / Deficit	7,838	7,838	0	0	0	0	0	(2,723)	0	5,115
Revenue Support Grant	(7,302)	(7,302)	0	0	0	0	0	(552)	0	(7,854)
Other Government Grants	(914)	(8,674)	0	0	0	0	0	(1,867)	0	(10,541)
Use of Budget Smoothing Reserve	0	(5,312)	5,312	0	0	0	(2,000)	0	0	(2,000)
Capitalisation Direction	(31,575)	(31,575)	0	0	0	0	0	0	8,497	(23,078)
Total Funding	(143,377)	(156,449)	5,312	0	0	0	(2,000)	(17,563)	8,497	(162,203)
General Fund Balanced Budget	(0)	(0)	0	13,855	4,472	(12,206)	3,538	(18,156)	8,497	0

Appendix D2: Directorate Budget Summaries

Appendix D2 – Directorate Budget Summary - Adults Services

Adults Services	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	11,610	12,207	(247)	121	0	(121)	0	0	0	11,960
Premises-Related Expenditure	283	283	11	82	8	0	0	0	0	384
Supplies & Services	28,627	32,052	(2,069)	8,551	943	(1,750)	0	0	0	37,728
Third Party Payments	3,422	3,422	2,189	(240)	104	(250)	0	0	0	5,225
Transport-Related Expenditure	2	2	12	0	0	0	0	0	0	15
Total Expenditure	43,944	47,967	(103)	8,514	1,055	(2,121)	0	0	0	55,311
Income:										
Government grants	(13,581)	(5,821)	(597)	0	0	0	0	(981)	0	(7,399)
Grants and contributions	(8,431)	(8,431)	997	0	0	0	0	358	0	(7,076)
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(5,095)	(5,095)	(317)	1,116	0	(767)	0	0	0	(5,063)
Rent	(200)	(200)	0	0	0	0	0	0	0	(200)
Internal Recharges	0	0	0	0	0	0	0	0	0	0
Total Income	(27,307)	(19,547)	83	1,116	0	(767)	0	(623)	0	(19,739)
Net Expenditure	16,637	28,419	(21)	9,630	1,055	(2,888)	0	(623)	0	35,572
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Children's Services

Children's Services	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	10,483	9,454	(298)	0	0	(303)	0	0	0	8,853
Supplies & Services	78,587	87,234	861	357	105	(84)	0	0	0	88,473
Premises-Related Expenditure	449	427	(301)	0	0	0	0	0	0	125
Third Party Payments	6,012	6,035	0	0	0	0	0	0	0	6,035
Transport-Related Expenditure	3,301	3,464	0	0	88	(305)	0	0	0	3,248
Total Expenditure	98,833	106,614	262	357	194	(692)	0	0	0	106,734
Income:										
Government grants	(86,298)	(95,098)	2,364	0	0	0	336	0	0	(92,398)
Grants and Contributions	(39)	(39)	0	0	0	0	0	0	0	(39)
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(2,307)	(2,207)	(2,486)	0	0	0	0	0	0	(4,693)
Rent	(22)	(22)	0	0	0	0	0	0	0	(22)
Internal Recharges	0	0	0	0	0	0	0	0	0	0
Total Income	(88,666)	(97,366)	(122)	0	0	0	336	0	0	(97,151)
Net Expenditure	10,167	9,248	140	357	194	(692)	336	0	0	9,583
CHECK	(0)	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Slough Children First

Slough Children First	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Supplies & Services	36,067	45,826	(9,759)	4,447	0	0	(1,471)	0	0	39,043
Total Expenditure	36,067	45,826	(9,759)	4,447	0	0	(1,471)	0	0	39,043
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Regeneration, Housing and Environment

Regeneration, Housing and Environment	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	19,124	19,172	(1,448)	0	0	(826)	0	0	0	16,899
Premises-Related Expenditure	10,898	11,618	4,647	1,400	27	(1,406)	0	0	0	16,286
Transport-Related Expenditure	3,196	3,184	(100)	0	9	0	0	0	0	3,093
Supplies & Services	3,331	3,728	5,125	0	329	(1,719)	0	0	0	7,463
Third Party Payments	108	231	0	0	3	0	0	0	0	234
Depreciation and Impairment Losses	686	686	(683)	0	0	0	0	0	0	3
Total Expenditure	37,343	38,619	7,541	1,400	368	(3,951)	0	0	0	43,977
Income:										
Government grants	(318)	(715)	(1,034)	0	0	0	0	0	0	(1,749)
Grants and contributions	(355)	(375)	240	0	0	0	0	0	0	(135)
Sales	(8)	(8)	0	0	0	0	0	0	0	(8)
Fees and Charges	(12,165)	(11,731)	(150)	0	0	(220)	0	0	0	(12,101)
Rent	(6,604)	(6,564)	(7,712)	0	0	(265)	0	0	0	(14,541)
Internal Recharges	(4,075)	(2,923)	1,906	0	0	0	0	0	0	(1,017)
Total Income	(23,525)	(22,316)	(6,750)	0	0	(485)	0	0	0	(29,551)
Net Expenditure	13,817	16,302	791	1,400	368	(4,436)	0	0	0	14,426
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Public Health and Public Protection

Public Health and Public Protection	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	3,636	4,034	737	0	0	(124)	0	0	0	4,646
Premises-Related Expenditure	105	106	0	0	0	0	0	0	0	106
Transport-Related Expenditure	8	8	0	0	0	0	0	0	0	8
Supplies & Services	6,693	8,907	(326)	0	0	(20)	0	418	0	8,979
Third Party Payments	16	16	0	0	0	0	0	0	0	16
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0
Total Expenditure	12,457	13,070	410	0	0	(144)	0	418	0	13,755
Income:										
Government grants	(8,784)	(8,716)	(363)	0	0	0	0	(418)	0	(9,497)
Grants and contributions	(1,142)	(2,144)	0	0	0	0	0	0	0	(2,144)
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(1,283)	(612)	0	0	0	(21)	0	0	0	(633)
Rent	(78)	(35)	0	0	0	(2)	0	0	0	(37)
Internal Recharges	(240)	(258)	0	0	0	0	0	0	0	(258)
Total Income	(11,527)	(11,766)	(363)	0	0	(23)	0	(418)	0	(12,570)
Net Expenditure		1,304	48	0	0	(167)	0	0	0	1,185
CHECK	(931)	0	0	0	0	0	0	0	0	(0)

Appendix D2 – Directorate Budget Summary - Strategy and Transformation

Strategy and Transformation	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	8,504	9,172	148	957	0	(107)	(179)	0	0	9,991
Premises-Related Expenditure	15	15	0	0	0	0	0	0	0	15
Transport-Related Expenditure	0	0	0	0	0	0	0	0	0	0
Supplies & Services	4,155	4,454	106	978	69	(737)	(1,000)	0	0	3,870
Third Party Payments	118	118	0	0	4	0	0	0	0	122
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0	0	0
Total Expenditure	12,792	13,759	254	1,935	73	(844)	(1,179)	0	0	13,997
Income:										
Government grants	0	0	0	0	0	0	0	0	0	0
Grants and contributions	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(99)	(99)	10	0	0	0	0	0	0	(89)
Rent	0	0	0	0	0	0	0	0	0	0
Internal Recharges	(1,251)	(1,206)	20	0	0	0	0	0	0	(1,186)
Total Income	(1,350)	(1,305)	30	0	0	0	0	0	0	(1,275)
Net Expenditure	11,442	12,454	284	1,935	73	(844)	(1,179)	0	0	12,723
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Law and Governance

Law and Governance	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	1,381	1,452	88	0	0	(39)	0	0	0	1,501
Premises-Related Expenditure	38	38	0	0	0	0	0	0	0	38
Transport-Related Expenditure	7	7	0	0	0	0	0	0	0	7
Supplies & Services	914	914	25	0	0	0	0	0	0	939
Third Party Payments	380	380	0	0	0	0	0	0	0	380
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0	0	0
Total Expenditure	2,717	2,788	113	0	0	(39)	0	0	0	2,863
Income:										
Government grants	(76)	(76)	0	0	0	0	0	0	0	(76)
Grants and contributions	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(420)	(420)	(25)	0	0	0	0	0	0	(445)
Rent	0	0	0	0	0	0	0	0	0	0
Internal Recharges	0	0	0	0	0	0	0	0	0	0
Total Income	(496)	(496)	(25)	0	0	0	0	0	0	(521)
Net Expenditure	2,221	2,292	88	0	0	(39)	0	0	0	2,342
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D2 – Directorate Budget Summary - Finance & Commercial (£151)

Finance & Commercial (£151)	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure:										
Employees	9,052	9,550	(147)	115	0	(1,170)	0	0	0	8,348
Premises-Related Expenditure	15,534	15,534	0	0	0	(320)	0	0	0	15,214
Transport-Related Expenditure	0	0	0	0	0	0	0	0	0	0
Supplies & Services	(2,013)	(1,158)	0	378	110	0	0	0	0	(670)
Third Party Payments	252	383	0	0	13	0	0	0	0	396
Transfer Payments	(1,880)	(1,880)	0	0	0	0	0	0	0	(1,880)
Total Expenditure	20,946	22,429	(147)	493	123	(1,490)	0	0	0	21,408
Income:										
Government grants	(12,934)	(12,934)	0	0	0	0	0	30	0	(12,904)
Grants and contributions	(213)	(213)	0	0	0	0	0	0	0	(213)
Sales	0	0	0	0	0	0	0	0	0	0
Fees and Charges	(2,847)	(2,847)	0	0	0	(650)	0	0	0	(3,297)
Rent	(97)	(97)	0	0	0	0	0	0	0	(97)
Interest and Investment Income	0	0	0	0	0	0	0	0	0	0
Internal Recharges	(756)	(756)	97	40	0	0	0	0	0	(619)
Total Income	(16,647)	(16,647)	97	40	0	(650)	0	30	0	(17,130)
Net Expenditure	4,299	5,783	(50)	533	123	(2,140)	0	30	0	4,278
CHECK	0	0	0	0	0	0	0	0	0	0

Appendix D3 – Growth and Pressures

Description	2024/25 Pressure £000	2025/26 Pressure £000	2026/27 Pressure £000
<i>Finance & Commercial</i>			
Increase in External Audit Fees	378		
Implement out of court settlement which will reduce the amount of income achieved due to Court fees	40		
Reduction in grant funding for support to Slough Children First	115		
<i>Regeneration, Housing & Environment</i>			
Temporary Accommodation ongoing base budget pressures as the number of people requiring support has increased	1,400		
<i>Adults Services</i>			
Adult Social Care budget uplift to reflect population growth	671	683	695
Rebasing Adult Social Care budget to address structural deficit	8,126		
Support packages transferring to Adult Services from Children's Services	741	778	817
Contract extension of hostel accommodation for vulnerable adults	92		
<i>Children's Services</i>			
Revision of PFI budget to reflect contract @ 2023/4 rates	357		
<i>Strategy and Transformation</i>			
Information governance and cyber security resource	128		-60
Digital Team		120	60
Increased revenue for brand new services linked to the modernisation programme (e.g. DRaaS, Backup, SIEM, Wi-Fi managed service)	628	30	-60
Equipment refresh for both back-office infrastructure (e.g., network hardware, servers, storage area networks) and end-user devices	350	-150	250
Review of the Executive Support Team	229		

Appendix E – Savings Proposals

Cross Council

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Review of Fees and Charges	ALL-2324-S26	250			Licensing 5/2/24 and Cabinet 26/2/24
Review of Strategic Commissioning	ALL-2324-S54	750			Future Cabinet

Finance & Commercial

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
New processes to improve identification of missing Business Rates Rateable Value	FC-2425-S18	1,000	500		n/a
Improved Housing Benefit processes reducing overpayments	FC-2425-S12	600	300		n/a
Improved Housing Benefit processes reducing lost subsidy	FC-2425-S13	320	300		n/a
Review of Finance Structure	FC-2425-S10	150	50		n/a
Increased court fees charges to reflect true costs to the council	FC-2425-S15	50			n/a
Review of Commercial Posts and deletion of vacant roles	FC-2425-S11	20			n/a
New Council Tax powers	FC-2425-S16		500		Council - 7/3/24
Internalise Enforcement Agent Service from 2025/26	FC-2425-S17		500		Yes
Reduce use of consultancy to be replaced by permanent staff	FC-2425-S61		50		n/a

Law and Governance

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
Increase Cemeteries and Crematoria Income by more efficient use of scheduling	PLC-2425-S69		200	50	n/a
Review of Democratic and Electoral Services and deletion of vacant roles	MO-2425-S45	39	31		n/a

Children's Services

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Home to School Transport - to reduce spend and ensure fit for purpose	CH-2324-S27	205			Cabinet 17/10/22
Review Education & Inclusion Staff structure	CH-2324-S49	53			n/a
New Proposals					
Further savings related to Education & Inclusion staff restructure	CH-2425-S50	200			n/a
School Transport	CH-2425-S73	100			n/a
Restructure	CH-2425-S74	50			n/a
Capita Software Solutions – Contract savings	CH-2425-S49	47			n/a
Childrens Centres	CH-2425-S68	37			n/a

Appendix E – Savings Proposals

Regeneration, Housing & Environment

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Move to fortnightly waste collections	PLC-2324-S02	281			Cabinet 21/9/22
Review of public area lighting to ensure efficient usage	PLC-2324-S05	175			Future Cabinet
New Proposals					
Waste - Reducing Costs, & Tonnage and Increased efficiencies	PLC-2425-S23	1,267	315		Future Cabinet
Review of Temporary Accommodation providers to ensure achieving best value	HPP-2425-S31		600	700	Cabinet
Transfer station and Waste Sorting Improvements	PLC-2425-S24	228			n/a
Review of On / Off street parking charges	PLC-2425-S27	220			Cabinet 26/2/24
Review of Planning Services	HPP-2425-S09	218			n/a
Additional income by reviewing vacant and rented sites current charge	HPP-2425-S43	215			n/a
Review of Facilities Management spend and implement efficiencies	HPP-2425-S38	200			n/a
Energy efficiencies across all Council buildings	HPP-2425-S65	200			n/a
Environmental Services Restructure	PLC-2425-S71	200			n/a
Review of The Curve	HPP-2425-S67	175	555		Future Cabinet
Review of office space to ensure it is efficient and fit for purpose	HPP-2425-S41	130			n/a
Environmental Quality - Refocus on Statutory work	PLC-2425-S20	130			n/a
Ensure Rating Appeals are completed for vacant sites	HPP-2425-S39	125			n/a
Parks & Open Spaces - Community activity to reduce costs	PLC-2425-S21	100	100		n/a
Review of charges for grounds maintenance to HRA properties	PLC-2425-S28	100			n/a
Property Services New Operating Model	HPP-2425-S56	94	300		Future cabinet
Minimising costs of holding vacant sites	HPP-2425-S66	91			n/a
Street Cleansing Improvements	PLC-2425-S25	71			n/a
Staged closure of Hatfield car park	PLC-2425-S29	51		75	n/a
Ensure all Insurance Charge Recovery through Service Charges	HPP-2425-S44	50			n/a
Allotments - Community partnership and pricing	PLC-2425-S22	50			n/a
Chalvey Waste Amenity - operational efficiencies	PLC-2425-S26	50			n/a
Slough Town Football Club Stadium Lease	PLC-2425-S62	15	15		n/a
Full Estate Strategy for the Council	HPP-2425-S57	0	1,400		Future cabinet
Moving Traffic Violations (New Enforcement Powers)	PLC-2425-S19	0	200	50	Future cabinet

Strategy and Transformation

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
New procurement of current IT contracts	STR-2425-S55	701			n/a
Removal of Senior Web Editor post in communications	STR-2425-S58	40	0		n/a
Implementation of the new Applicant Tracking System	STR-2425-S59	40	80		n/a
Review of Internal Printing Service	STR-2425-S32	36			n/a
Proposed changes to the profile of resources in ICT&D	STR-2425-S54	27	65		n/a

Appendix E – Savings Proposals

Adults Services

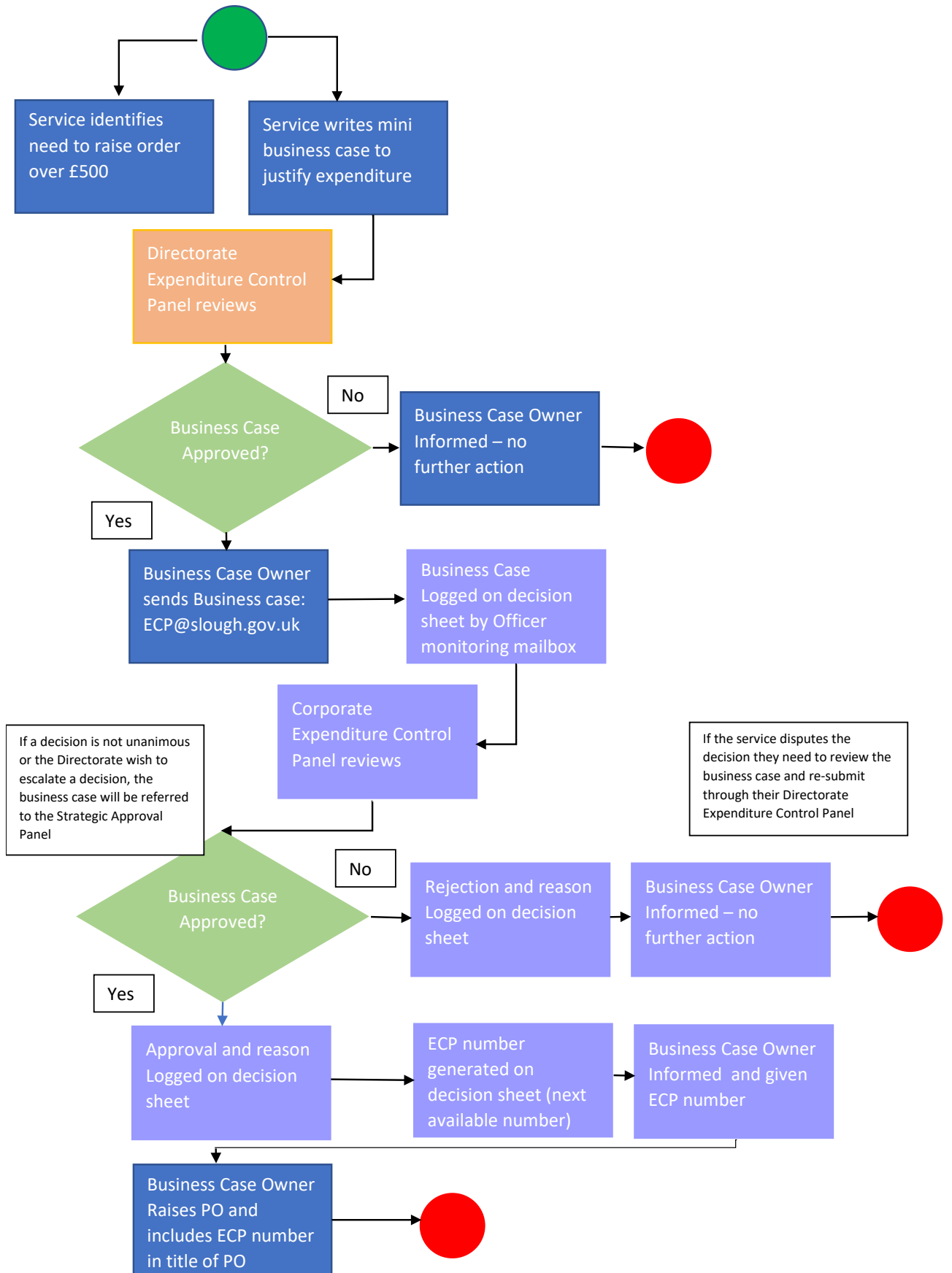
Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Improved occupancy of Care Home block bed contract	ASC-2324-556	34			n/a
New Proposals					
Undertake a full and robust review of the Adult Social Care Fees and Charges policy	ASC-2425-S04	507	297	380	Future cabinet
Public Health contribute funding towards healthy life expectancy priorities across the borough	ASC-2425-S63	411			n/a
Remove Transformation Savings Programme consultancy support	ASC-2425-S08	350			n/a
Review Direct Payment packages to ensure funded at the appropriate level	ASC-2425-S52	313			Cabinet - March 2024
Develop innovative technological support for residents to be more independent	ASC-2425-S01	300			n/a
Review fees and charges in line with national increases in social security benefits	ASC-2425-S03	226	244	261	Future cabinet
Review support packages transferring to Adult Services from Children's Services	ASC-2425-S06	214	225	236	n/a
Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	ASC-2425-S53	154	19		n/a
Increased recruitment of permanent employees resulting in reduced reliance on higher cost interims	ASC-2425-S07	121	44	44	n/a
Develop reablement services for residents to be more independent	ASC-2425-S02	100			n/a
Various Operational Savings a	ASC-2425-S70a	89			n/a
Various Operational Savings c	ASC-2425-S70c	48			n/a
Various Operational Savings b	ASC-2425-S70b	21			n/a

Public Health and Public Protection

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
Review the Domestic Abuse Grant recharge to ensure it reflects actual cost and Review Enforcement for efficiencies	PLC-2425-S30	124	-54		n/a
Income Projects	PLC-2425-S72	20			n/a

Appendix F: Outline of Expenditure Control Panel Process

Expenditure Control Panel Process



Appendix G1 – Council Tax Premium on Empty Properties

As a Council Tax billing authority, Slough Borough Council must adopt policies for the application of discretionary Council Tax Premiums.

The government encourages all billing authorities to adopt Council Tax Premiums on empty premises with a view to incentivising property owners to bring those properties back into use at the earliest opportunity.

A 100% Council Tax Premium can currently be charged where properties are left unoccupied and unfurnished for periods exceeding 2-years, 200% for those properties empty for 5-years and 300% for 10-years and over.

Slough currently charges the premiums as set out above.

The power to do this is contained in the Local Government Finance Act 1992.

The Levelling-up and Regeneration Act 2023, amended the Local Government Finance Act 1992, to substitute '2-years' for the 100% premium with '1-year'. As Slough has already adopted the policy, from 1 April 2024, the current policy will change to reflect a 100% premium will be charged on properties left unoccupied and unfurnished for a period exceeding 1-year.

Based on the current number of properties in the October 2023 Council Tax Base, it is estimated that this will generate around £0.2m in additional Council Tax in 2024/25.

The Local Government Finance Act 1992 has also been amended to permit a premium to be applied to furnished properties which are periodically occupied. This may apply to second and holiday homes. Appendix G2 sets out the policy for this premium, which will come into effect on 1 April 2025.

Based on the current number of properties in the October 2023 Council Tax Base, it is estimated that this will generate around £0.3m in additional Council Tax in 2025/26.

Appendix G2

Policy for Council Tax Premium for Furnished Properties Periodically Occupied (Second Homes)

Introduction

The Local Government Finance Act 1992, as amended by the Levelling-Up and Regeneration Act 2023 allows local discretion over the implementation of certain discounts and charges applied within the Council Tax regime.

s.11C of the 1992 permits a local authority to apply up to a 100% Council Tax Premium for furnished properties periodically occupied. The Council has adopted a policy to apply a 100% premium to all eligible properties across the whole Borough of Slough. This policy will take effect from 1 April 2025.

Eligible properties

A property is deemed furnished and periodically occupied if it meets the following two conditions:

- There is no resident in the dwelling; and
- The dwelling is substantially furnished.

Council tax payable

For any property meeting the definition of a furnished and periodically occupied property, the following will apply:

- (1) any discount under s.11(2)(a) of the 1992 Act will not apply; and
- (2) any discount under s.11A of the 1992 Act will not apply; and
- (3) the amount of council tax payable in respect of the dwelling will be increased by 100%.

Exemptions

Any property falling within a class of dwellings exempted by the Secretary of State by way of regulations will not be subject to the council tax premium.

Publication

The Council will publicise the introduction of this policy within 21 days of making the determination. The Council will also communicate the introduction of the policy during 2024/25 in readiness for its introduction on 1 April 2025.

Appendix H – Request to Write-off Debts >£15,000

In accordance with good financial management principles, the Council makes appropriate bad debt provision for the revenue streams detailed in this appendix.

This provision recognises that a proportion of the Authority's debts will prove irrecoverable and ensures that the value of debtors within the Authority's accounts is a fair reflection of the amount that will eventually be recovered.

All debts, taxes and rates within the service's control are actively pursued, and in most instances are collected with little difficulty. In cases where payment is not received on time, a reminder will be issued promptly to the debtor. If this fails to secure payment, a final reminder and/or a summons will also be issued and if necessary, the debt passed to an appropriate collection agent such as Enforcement Agents or HB Public Law to secure payment.

Sometimes, however, if a debtor is having difficulty making the payment, special arrangements are used to effect recovery, and this may mean extending the period to collect the debt.

In some cases, pursuit of an outstanding debt is not possible for a variety of reasons, such as bankruptcy or liquidation and such cases under £1,000 can be written off by the Director of Financial Transactions, or between £1,000 and £15,000 the Executive Director of Finance and Commercial under delegated authority. Cases where the debt exceeds £15,000 must, however, under Financial Procedure rules be approved by Cabinet prior to the debt being written off.

A record is kept of debts written off, together for the reason for doing so, so that if there is a realistic chance of recovery in the future a debt may be written back on and pursued again. Subject to having an enforceable order – or for Council Tax a liability order where there is no time limit for enforcement action. By writing off debt, you are not cancelling the order, so some people do come back and pay off debts if it is affecting their credit rating.

The council has a debt management policy and a specific policy for recovery of Adult Social Care debts. Both policies cover the need to write-off debts when they are deemed uncollectable. Council Tax and Business Rates collection is governed by a specific statutory framework which provides for a liability order being made and various different options for enforcement, including attachment to earnings, charge against a property and Enforcement Agent action. Use of these powers is governed by a policy and procedures to ensure fair collection methods.

We are seeking approval from Cabinet to write-off uncollectable debts that exceed £15,000 in relation to Adult Social Care, Council Tax, Business Rates, Housing

Rents and Housing Benefit Overpayments. The aggregate total value of these debts is £0.646m. This total is broken down in Table 1 below:

Table 1

Type of Debt	Reason for Write-off	Amount £000	Bad Debt Provision £000	No. of Accounts
Adult Social Care	Deceased no estate	41	100%	1
Council Tax	Debt Orders	33	80%	2
Business Rates	Absconded	53	100%	2
	Administration	44	80%	1
	Dissolved	241	80%	7
	Liquidation	191	80%	4
Housing Rents	Absconded	19	100%	1
HBOP	Deceased no estate	24	100%	1
Total		646		19

Each debt is detailed in the follow pages.

Adult Social Care £15,000+ Write Off Requests

Debt £15,000 plus							Check- list				
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Previous Address	Probate Checked	CTax checked	NAFN(National Anti Faud Network) Checked	Land Registry/Owner Checked	Legal Search
				£							
70121	Personal Data	Personal Data	16/06/2017 - 09/07/2018	£40,506.83	Date of Death - 09.07.2018 - No estate. The deceased's wife is in a care home in Wales. The son has confirmed his mother has no funds available to pay the outstanding care costs for her late husband.	Deceased was in a care home.	No Estate over 5k	Yes	Zero funds	Yes (Council Property)	N/A
Total				40,506.83							

Council Tax £15,000+ Write Off Requests

Debt £15,000 plus						Check- list		
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died	Land Registry/Owner Checked	Legal Search
				£				
73063494	Personal Data	Personal Data	19.04.2011 - 31.03.2021	16434.81	Tax payer has entered into an Individual Voluntary Arrangement.	N/A	N/A	N/A
72460410	Personal Data	Personal Data	01.04.2009 - 31.03.2024	16925.34	Tax payer has a Debt Relief Order for this debt as confirmed by the Insolvency Service.	N/A	N/A	N/A
Total				33,360.15				

Business Rates £15,000+ Write Off Requests

Debt £15,000 plus				
Account	Name	Address	Total Amount of Write Off	Reason
Absconded				
113697929	Personal Data	Personal Data	£15,014.56	Previously returned from Enforcement Agents as 'gone away no trace'. No forwarding address or contact details on file and no realistic chance of recovery. Debt is from 2018/19 and 2019/20.
113702395	Personal Data	Personal Data	£37,821.75	Balance is 2016/17 to 2019/20. No contact details on file. Names searches carried out on NNDR and Council Tax data bases, no results. System shows no contact ever received from ratepayer.
Total			£52,836.31	
Administration				
113717424	POLARIS MEDICAL SERVICES LTD	225 BERWICK AVENUE, SLOUGH, SL1 4QT	£44,251.26	Company in administration from 21.04.2023. proof of debt form and copy bills sent to insolvency practitioners. To date, no dividend has been realised.
Total			£44,251.26	
Dissolved				
113702902	SWAN CRANFIELD LTD	THE GOLDEN CROSS, POYLE ROAD, COLNBROOK, SLOUGH, SL3 0BN	£15,201.54	Company dissolved 26.04.2022 as per Companies House.
113747130	APPLENAP LTD	104-105 QUEENSMERE, SLOUGH, SL1 1DQ	£15,290.56	Company dissolved 26.09.2023 as per Companies House.
113757011	MAVERICK ELECTRONICS LTD	202 HIGH STREET, SLOUGH, SL1 1JS	£74,001.45	Company dissolved 20.09.2022 as per Companies House.

113705355	CARS HAVEN LTD	UNIT 1 STOKE GARDENS, SLOUGH SL1 3QB	£21,632.10	Company dissolved 22.03.2022 as per Companies House.
113725805	NWC REALISATIONS LTD	DWS BODYWORKS, WHITTLE PARKWAY, SLOUGH, SL1 6FE	£64,135.48	Company dissolved 08.12.2022 as per Companies House.
113711314	STONEGATE HOMES (PHOENIX 2) LTD	59-63 FARNHAM ROAD, SLOUGH, SL1 3TN	£31,478.95	Company dissolved 21.02.2023 as per Companies House.
113741595	TMIGIENICO LTD	23 WILLOW ROAD, COLNBROOK, SLOUGH, SL3 0BS	£18,889.08	Company dissolved 20.12.2022 as per Companies House.
Total			£240,629.16	
Liquidation				
113646874	FREIGHTNET (HANDLING) LTD	UNITS 6 & 7 LAKESIDE ROAD, COLNBROOK, SLOUGH, SL3 0ED	£33,233.48	Company in liquidation 09.02.2023 - proof of debt form sent to insolvency practitioners.
113724087	PROPERTY SUPPLY LIMITED	141 HIGH STREET, SLOUGH, SL1 1DN	£76,842.03	Company in liquidation 31.01.2023 - proof of debt form sent to insolvency practitioners.
113532146	A K TRAVEL WORLDWIDE LTD	321 HIGH STREET, SLOUGH, SL1 1BD	£37,644.64	Company in liquidation 01.06.2023 - proof of debt form sent to insolvency practitioners.
10680661X	KEITH PERRY INTERNATIONAL TRANSPORT COMPANY LTD	UNIT 4 MCKAY TRADING EST., BLACKTHRONE ROAD, COLNBROOK, SLOUGH SL3 0AH	£43,541.90	Company in liquidation 07.02.2022 - proof of debt form sent to insolvency practitioners.
Total			£191,262.05	
Grand Total			£528,978.78	

Housing Rents £15,000+ Write Off Requests

Debt £15,000 plus						Check- list
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died
				£		
10840800204	Personal Data	Personal Data	01.03.2020 - 30.09.2021	18994.14	Tenant was evicted due to non-payment of rent in September 2021. We referred to debt to Enforcement Agents, but they could not trace them.	N/A
Total				18,994.14		

Housing Benefit Overpayment £15,000+ Write Off Requests

Debt £15,000 plus						Check- list
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died
				£		
100328024	Personal Data	Personal Data	02.06.2003 - 15.11.2010	24334.70	This overpayment was raised in 2010 as the result of fraud. A claim was made under a false name, and date of birth and the National Insurance number was obtained under false pretences. They also failed to declare earnings. They passed away and at the time of their death were in rented accommodation and in receipt of Pension Credit so therefore on low income and capital. A probate search returned no results.	Yes
Total				24,334.70		

Appendix I

Equality Impact Assessment (Budget 2024/25)

Overview

- 1.1 This EIA describes the most significant equality pressures confronting each main service area, informed by an equality analysis. It highlights the effect of policy and governance changes; an overview of positive and neutral impacts; and a service impact overview. These outcomes are based upon spending decisions taken during the last three years and changes resulting from the 2024/25 budget. The analysis also highlights a number of cumulative impacts that may arise resulting from the 2024/25 budget.
- 1.2 It is important to note that the budget is the financial expression of the strategic plan and our operational intent, and where known, the equality impact of change is disclosed. There are also a number of individual decisions that will arise over the period of the 2024/25 budget, and these will continue to be the subject of specific and more detailed equality impact assessments in line with the Council's Equality Impact Assessment (EIA) guidance. Political decisions will only be taken once effective and meaningful engagement has taken place on a need-by-need basis.
- 1.3 In making this decision we must have regard to the Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010, i.e. have due regard to the need to: a) Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act; b) Advance equality of opportunity between people who share a protected characteristic and those who do not; c) Foster good relations between people who share a protected characteristic and those who do not, including tackling prejudice and promoting understanding.
- 1.4 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. In addition, marital status is a relevant protected characteristic for 1.3(a)
- 1.5 The PSED is a relevant factor in making this decision but does not impose a duty to achieve the outcomes in s149. It is only one factor that needs to be considered and may be balanced against other relevant factors.
- 1.6 Part of the equalities governance is to ensure that equality impact assessments are undertaken when considering new and/or revised policies to inform and underpin good decision-making processes. This also helps us pay due regard to our equality obligations.
- 1.7 The Equality Act also says that public bodies must pay 'due regard' to equality. This means that we must:
 - move or minimise disadvantages suffered by people due to their protected characteristics;

➤ take steps to meet the needs of people from protected groups where these are different from the needs of other people.

2. Identified high level cumulative equality impact

2.1 At this stage, it is not possible to fully measure the impact of the proposals on those people who have protected characteristics under the Equality Act 2010, or how the geographic spread of budget proposals will be felt across all areas of Slough.

2.2 However, our preliminary equality impact analysis of the planned activity and budget proposals for 2024/25 indicates that the council is focused on making a wide range of changes during 2024/25 to balance its budget and whilst the majority of identified savings through efficiencies are linked to internal systems and processes there are others that impact our external partners and neighbours.

2.3 Key impacts from this initial analysis across the portfolios are outlined from section 5 below.

3. Mitigating actions – our principles

3.1 **Monitoring of impact:** Services must ensure ongoing equalities monitoring of the Impact of service changes, to identify trends in disproportionate or unanticipated impact at an early stage to address them. This reporting should be monitored Council-wide at senior levels within the Council to identify cumulative impacts and mitigating actions. Consideration should be given to working with other partners in this monitoring and evaluation where appropriate.

3.2 **Informing decision-making:** The findings of this monitoring should be used to inform the budget-setting process year on year.

3.3 **Equality Impact Assessments:** As the budget proposals are developed, individual Equality impact assessments will be undertaken. This will include an assessment of who is likely to be impacted by the changes, whether they are considered to have 'protected characteristics' under the Equality Act 2010 and if they are, what mitigation activity is proposed to ensure that they will not be disproportionately affected. These will all be reviewed to provide an assessment of the cumulative impact of the budget decisions.

3.4 **Targeting based on need:** Resources and services should clearly identify specific needs of different groups at an early stage in order to be most effective and meet needs at first contact wherever possible e.g. through consultation.

3.5 **Gaps in monitoring:** Where gaps in monitoring have been identified during the equality impact assessment process, steps should be taken to fill these in the forthcoming year. This will enable better modelling of potential impacts and assessments in future.

4. Identified Positive Impacts

- 4.1 The Council is fully committed to addressing the challenges facing communities and supporting residents to live better lives. The Council is on a journey of improvement and transformation considering the challenging circumstances in which the Council finds itself. As part of this, the Council will be reviewing how the services it provides will respond to and plan for these challenges with a key focus on tackling inequalities across the Borough. The commitment to equality and inclusion is shared by partners and will be firmly rooted in the long-term vision for Slough.
- 4.2 The Budget for 2024/25 contributes to this in the following ways:
- By ensuring that the savings are balanced across service areas whilst recognising all service areas will need to contribute including those targeted at the most vulnerable
 - By driving savings through the delivery of efficiencies and through the reform of services to improve outcomes and make them more cost effective
 - By continuing to invest in services and activities that will reduce inequalities and support better lives for residents
 - By being realistic about what is affordable and can be achieved within a significantly reduced resource base

5. Policy and Governance Context

- 5.1 The increase in council tax may adversely impact some residents of Slough; however, residents on the lowest incomes will remain eligible for support with their bills via the local council tax support scheme. The increase proposed from the social care precept relates to a specific social care precept that will be ring-fenced for adult social care. This should positively impact on vulnerable adults within Slough by helping to protect and improve social care services.
- 5.2 The localisation of council tax benefit (introducing new payees to council tax as a result of national policy changes) was implemented in 2013/14 alongside a scheme for hardship and investment in collection initiatives including provision of debt and welfare support. Over this time, the Council has sustained collection rates against this backdrop, ensuring no negative impact on other council taxpayers. However, during the COVID-19 pandemic we saw a reduction in collection rates. This position is now improving again and our budget proposes a continuation of the focus on collection activities for 2024/25 to maintain this trend and performance.
- 5.3 We have invested in a team within the Finance and Commercial Directorate to tackle council tax fraud across the borough. The programme:

- ensures those entitled to discounts or exemptions on their council tax are receiving the right support;
- has introduced extensive regular reviews to ensure the levels of benefits people receive are correct;
- encourages people to notify councils if their circumstances change, and the consequences of not doing so, to enable councils to take swift and appropriate action against people fraudulently claiming council tax benefit.

5.4 Prior to the COVID-19 pandemic the number of households in receipt of Council Tax Reduction (CTR) was reducing, however with the pandemic impacting household incomes, there was an increase in the number of claims received and payments made. The number of claims and households has remained steady since the pandemic due to the cost-of-living crisis. As the Council was granted the ability to apply an increase in the level of the Council Tax of up to 9.99% in 2023/24, it did so whilst also creating a more generous CTR scheme. There was a revision in the number of CTR scheme bandings and reductions offered to residents that fall into these bandings, with more generous reductions and a new band in which no council tax was payable. This enabled the Council to help those households hardest hit. The current day pressures on local people and their household budgets are becoming greater than ever before with significant pressures on energy, fuel and high inflation affecting day-to-day living costs impacting the most vulnerable within the borough. The current CTR scheme will continue to support the most vulnerable residents in 2024/25.

6. **Portfolio Impacts Overview**

Overview

Equality impact assessments were produced for the savings' proposals put forward as part of the draft budget process. A summary of the findings is also set out in Annex A.

Children Services

- 6.1 The portfolio has identified budget savings proposals of £0.692m for 2024/25. The main area of saving relates to the home to school transport offering, with a further saving coming from a restructure of the Education and Inclusion service.
- 6.2 The service will complete initial assessments of the equality impacts for all savings areas and determined that none of the proposals will have a negative impact from an equalities point of view. If there are any positive impacts identified for specific groups these will be monitored during the development of all proposals.
- 6.3 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments will be undertaken and will continue to be kept

under review as the proposals are developed in order to ensure there are mitigating actions, where possible, to minimise any adverse impact on children, young people and their families. A summary of the EIAs are in the Annex A.

Adults Services

- 6.9 The portfolio has identified budget savings proposals of £2.888m for 2024/25, a continuation of its Transformation Program. The priority is to operate sustainably while fully meeting legal obligations and in so doing ensure adults, carers and families have access to the information, advice and tools they need to enable them to live ordinary lives, safely and independently, for as long as possible.
- 6.10 The budget proposals will see improved value for money in continuing to meet residents' needs via an improved offer providing greater independence, improved preventative options and access to community provision.

a) Younger Adults

i. Learning Disability – The Council aims to support individuals with learning disabilities and/or autism to ensure their needs are being met safely, whilst enabling them to achieve their outcomes and life aspirations. A refresh of the LD / Autism strategy is being undertaken to support the planning and delivery, incorporating a consultative process.

ii. Mental Health – The intention is to ensure we provide effective support for adults in the most efficient manner possible with clear pathways for stepdown and move-on to support recovery. Thus, minimising readmission and working with the wider system to better understand and manage future demand.

b) Older People – we continue to review the critical pathways that support adults going into and leaving hospital. The objective is to ensure that the adult is offered the most appropriate support for them, with an emphasis on people being enabled to return home where this is possible, with support to regain as much independence as possible. It is anticipated that this approach will enable us to both fully meet the needs of adults and continue generating efficiencies in 2024/25 and pave the way for a more sustainable operating model in future years especially in managing the anticipated increase in demand and complexities.

c) All care groups - In addition to the work set out above we will continue to work with our market (including 3rd sector partners) to develop new models for meeting need, managing the cost of care crisis and recruitment requirements to ensure there is sufficient capacity to meet the needs of the Council and its residents.

- 6.11 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments will be undertaken and will be refreshed in order to ensure there are mitigating actions, where possible, to minimise any

adverse impact on citizens accessing Adult Services. A detailed EIA for each proposal was produced and summary is in the Annex A.

Regeneration, Housing and Environment

- 6.12 The portfolio has identified budget savings proposals of £4.421m in 2024/25, the majority of which cover a wide range of service areas, both in terms of cost reduction and income generation. Individual equality impact assessments will be undertaken on all proposals.
- 6.13 The budget proposals identified are categorised into the main areas outlined below:
- a) Waste management – a review of the waste management contract including the challenging target to reduce tonnage. All environmental services including the street cleansing contract will be reviewed to drive out efficiencies.
 - b) In respect of transport and highways, there are several proposals – including increasing the cost of on/off street parking and closure of underutilised car parks
 - c) An up-to-date estate strategy will ensure that all buildings are fit for purpose for the council need and that running costs are providing best value for money
 - d) A review of all Temporary Accommodation to ensure they are providing best value for money for the council
 - e) A review of all council charges and ensuring that they are reflecting the true cost to the organisation
 - f) A review of departments and restructured to fulfil all statutory work
 - g) working with community groups to look after our public spaces
- 6.14 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments have been undertaken and will be refreshed in order to ensure there are mitigating actions, where possible, to minimise any adverse impact on citizens accessing Regeneration, Housing and Environment Services. A detailed EIA for each proposal was produced and summary is in the Annex A.

Strategy and Transformation

- 6.15 The portfolio has identified budget savings proposals of £0.844m in 2024/25, these relate to several efficiency savings across support services. These changes are not expected to impact on the level of service provided to residents.

- 6.16 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment has been completed as part of the governance and decisionmaking process for all savings and published as per the links above. A detailed EIA was produced for each saving and the summary is in the Annex A.

Finance and Commercial

- 6.17 The portfolio has identified budget savings proposals of £2.140m in 2024/25, these relate to a number of efficiency savings across back-office services, corporate budgets and the Revenues and Benefits service. These changes are not expected to impact on the level of service provided to residents.
- 6.18 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment will be completed as part of the governance and decisionmaking process for all savings and published as per the links above. Detailed EIAs have been completed for all the savings.

Law and Governance

- 6.19 The portfolio has identified budget savings proposals for £0.039m in 2024/25 this relates to the reduction of one post in democratic services. These changes are not expected to impact on the level of service provided to residents.
- 6.20 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment will be completed as part of the governance and decisionmaking process for all savings and published as per the links above. A detailed EIA was produced for the above saving and a summary included in Annex A.

Cross-Council initiatives

- 6.21 The Council has identified further budget savings proposals of £1.0m in 2024/25 relating to proposals which span more than one directorate. These are as follows:
- a) Fees and charges increases. Several fees and charges were increased in 2023/24 by up to c10%, with a smaller number which were increased by more than this level. This saving was agreed last year but due to timeliness the full year budget impact was spread over a two-year budget period.
 - b) Commissioning efficiencies – a review is being procured to assess the opportunity to drive further savings from commissioning activities, whether

through looking at what is being commissioned or the way in which it is commissioned and managed.

- 6.22 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment was completed as part of the governance and decision making process for these savings in 2023/24.

Other Operating Costs – Capital

- 6.23 The Council's financial position requires total borrowing to be reduced, therefore the strategy is to minimise the extent to which capital schemes require additional new borrowing. Last year several schemes were therefore removed from the programme in order to reduce the impact of the programme on the revenue budget. An EIA will be undertaken at a high level in respect of the schemes left in the programme and no adverse implications identified. A few of the schemes in the programme are for the positive benefit of certain protected groups, in particular schoolchildren and disabled adults and children and these schemes will continue while fully funded from the sources such as the Disabled Facilities Grant or the DfE capital grant.

ANNEX A ANALYSIS OF EQUALITY IMPACT ASSESSMENTS BUDGET 2024/5

Cross-Council

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review of Fees and Charges	None identified at this stage	None identified at this stage	N/A
Review of Strategic Commissioning	None identified at this stage	None identified at this stage	N/A

Finance & Commissioning

Description	Groups positively impacted	Groups negatively impacted	Mitigations
New processes to improve identification of missing Business Rates Rateable Value	None identified at this stage	None identified at this stage	N/A
Improved Housing Benefit processes reducing overpayments	None identified at this stage	None identified at this stage	N/A
Improved Housing Benefit processes reducing lost subsidy	None identified at this stage	None identified at this stage	N/A
Review of Finance Structure	None identified at this stage	None identified at this stage	N/A
Increased court fees charges to reflect true costs to the council	None identified at this stage	None identified at this stage	N/A
Review of Commercial Posts and deletion of vacant roles	None identified at this stage	None identified at this stage	N/A

Law and Governance

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review of Democratic and Electoral Services and deletion of vacant roles	None identified at this stage	None identified at this stage	N/A

Strategy and Transformation

Description	Groups positively impacted	Groups negatively impacted	Mitigations
New procurement of current IT contracts	None identified at this stage	None identified at this stage	N/A
Removal of Senior Web Editor post in communications	None identified at this stage	None identified at this stage	N/A
Implementation of the new Applicant Tracking System	None identified at this stage	None identified at this stage	N/A
Review of Internal Printing Service	None identified at this stage	None identified at this stage	N/A

Proposed changes to the profile of resources in ICT&D	None identified at this stage	None identified at this stage	N/A
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Childrens

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Home to School Transport - to reduce spend and ensure fit for purpose	None identified at this stage	Disabled people could be impacted	We are working with local post-16 special school / college provision to ensure that young people have access to suitable education locally.
Review Education & Inclusion Staff structure	Not known	Not known	To follow
Further savings related to Education & Inclusion staff restructure	Not known	Not known	To follow
School Transport	None identified at this stage	Disabled people could be impacted	We are working with local post-16 special school / college provision to ensure that young people have access to suitable education locally.
Restructure	Not known	Not known	To follow
Capita Software Solutions – Contract savings	To follow	To follow	To follow
Childrens Centres	None identified at this stage	None identified at this stage	N/A

Public Health and Protection

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review the Domestic Abuse Grant recharge to ensure it reflects actual cost and Review Enforcement for efficiencies	None identified at this stage	Potential for one staff member to be affected including: - People of ethnicity/race	N/A
Income Projects	None identified at this stage	None identified at this stage	N/A

Adults

Description	Groups positively impacted	Groups negatively impacted	Mitigation
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Improved occupancy of Care Home block bed contract	None identified at this stage	None identified at this stage	N/A
Undertake a full and robust review of the Adult Social Care Fees and Charges policy	None identified at this stage	None identified at this stage	N/A
Public Health contribute funding towards healthy life expectancy priorities across the borough	None identified at this stage	None identified at this stage	N/A
Remove Transformation Savings Programme consultancy support	None identified at this stage	None identified at this stage	N/A
Review Direct Payment packages to ensure funded at the appropriate level	None identified at this stage	None identified at this stage	N/A
Develop innovative technological support for residents to be more independent	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Review fees and charges in line with national increases in social security benefits	People on low income	None identified at this stage	N/A
Review support packages transferring to Adult Services from Children's Services	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	None identified at this stage	None identified at this stage	N/A
Increased recruitment of permanent employees resulting in reduced reliance on higher cost interims	None identified at this stage	None identified at this stage	N/A
Develop reablement services for residents to be more independent	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Various Operational Savings a	None identified at this stage	None identified at this stage	N/A
Various Operational Savings c	None identified at this stage	None identified at this stage	N/A
Various Operational Savings b	None identified at this stage	None identified at this stage	N/A

Regeneration, Housing and Environment

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Move to fortnightly waste collections	None identified at this stage	None identified at this stage Large/multigenerational households, more prevalent in certain communities, and families with young children in nappies, those with learning difficulties Provide larger bins Clear comms	Provide larger bins Clear comms
Review of public area lighting to ensure efficient usage	None identified at this stage	Changes to lighting levels could affect a number of protected groups, there is insufficient information to say whether this is a real risk or a perceived risk	Trial and engagement with key stakeholders will help in identifying the real impacts on the communities
Waste - Reducing Costs, & Tonnage and Increased efficiencies	None identified at this stage	None identified at this stage	N/A
Transfer station and Waste Sorting Improvements	None identified at this stage	None identified at this stage	N/A
Review of On / Off street parking charges	None identified at this stage	None identified at this stage	N/A
Review of Planning Services	None identified at this stage	None identified at this stage	N/A
Additional income by reviewing vacant and rented sites current charge	None identified at this stage	None identified at this stage	N/A
Review of Facilities Management spend and implement efficiencies	To follow	To follow	To follow
Energy efficiencies across all Council buildings	To follow	To follow	To follow
Environmental Services Restructure	None identified at this stage	None identified at this stage	N/A
Review of The Curve	None identified at this stage	None identified at this stage	N/A
Review of office space to ensure it is efficient and fit for purpose	To follow	To follow	To follow

Environmental Quality - Refocus on Statutory work	None identified at this stage	None identified at this stage	N/A
Ensure Rating Appeals are completed for vacant sites	None identified at this stage	None identified at this stage	N/A
Parks & Open Spaces - Community activity to reduce costs	None identified at this stage	None identified at this stage	N/A
Review of charges for grounds maintenance to HRA properties	None identified at this stage	None identified at this stage	N/A
Property Services New Operating Model	To follow	To follow	To follow
Minimising costs of holding vacant sites	To follow	To follow	To follow
Street Cleansing Improvements	None identified at this stage	None identified at this stage	N/A
Staged closure of Hatfield car park	None identified at this stage	None identified at this stage	N/A
Ensure all Insurance Charge Recovery through Service Charges	None identified at this stage	None identified at this stage	N/A
Allotments - Community partnership and pricing	None identified at this stage	None identified at this stage	N/A
Chalvey Waste Amenity - operational efficiencies	None identified at this stage	None identified at this stage	N/A
Slough Town Football Club Stadium Lease	To follow	To follow	To follow

APPENDIX J

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
Permits	Fixed Penalty Notices	Discount rate (21 days)	£80.00	£80.00	0.0%	Statutory Prescribed	Regulation 7 & Schedule 2 of The Street Works (Fixed Penalty) (England) Regulations 2007		
		Without Discount	£120.00	£120.00	0.0%	Statutory Prescribed			
		Permit Applications	£35 - £95	£35-£95	0.0%	Statutory Prescribed			
	Road Closures (TTROs)		£2,250.00	£2,250.00	0.0%	Statutory Discretionary	Reg 4, Local Authorities (Transport Charges) Regulations 1998/948		
	Skip Licences		Skip Licence	£70.00	£75.00	7.1%	Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	For noting only/Non cabinet approval
			Skip Licence, application plus 1 week over 5m length & 2m width		£200.00	New			
			Unauthorised Daily Charges	£90.00	£100.00	11.1%	Statutory Discretionary		
			Emergency lamping and signing	120	£130.00	8.3%	Statutory Discretionary		
			Extensions	35	£35.00	0.0%	Statutory Discretionary		
	Unauthorised Skips	700	£750.00	7.1%	Statutory Discretionary				
	Cherry Picker Licence	Application	£250.00	£300.00	20.0%	Statutory Discretionary			For noting only/Non cabinet approval
	Crane Licence	Application (weight up to TBC New charges)	£250.00	£500.00	100.0%	Statutory Discretionary			For noting only/Non cabinet approval
	Crane Licence (NEW)	Application (weight up to TBC New charges)		TBC					
	Hoarding/Scaffolding Licences - MINOR Roads		Commercial (3 months)	£350.00	£0.00	Replaced	Statutory Discretionary		
			0 to two months		£607.00	New	Statutory Discretionary		
0 to two months			Minor road less than 50m2		£2,976.00	New	Statutory Discretionary		
2 to 4 months			Minor road less than 50m2		£1,070.00	New	Statutory Discretionary		
2 to 4 months			Minor road more than 50m2		£3,310.00	New	Statutory Discretionary		
4 to 6 months			Minor road less than 50m2		£1,523.00	New	Statutory Discretionary		
4 to 6 months			Minor road more than 50m2		£3,758.00	New	Statutory Discretionary		
Hoarding/Scaffolding Licences - MAJOR Roads		Domestic (3 months)	£290.00		Replaced	Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	For noting only/Non cabinet approval	
		0 to two months	Minor road less than 50m2		£1,213.00	New			Statutory Discretionary
		0 to two months	Minor road more than 50m2		£5,958.00	New			Statutory Discretionary
		2 to 4 months	Minor road less than 50m2		£2,087.00	New			Statutory Discretionary
		2 to 4 months	Minor road more than 50m2		£6,563.00	New			Statutory Discretionary
		4 to 6 months	Minor road less than 50m2		£3,027.00	New			Statutory Discretionary
		4 to 6 months	Minor road more than 50m2		£7,457.00	New			Statutory Discretionary
Section 74 over-run	Per Road Category Per Day	£100.00-£2500.00	£107 to £2670	7.0 % to 6.8%	Statutory Prescribed	Regulation 9 of the Street Works (Charges for Unreasonably Prolonged Occupation of the Highway) (England) Regulations 2009.			
Sample Inspections		Per Inspection	£50.00	£50.00	0.0%	Statutory Prescribed	Regulation 3, Street Works (Inspection Fees) (England) Regulations 2002		
		Per Defect	£50.00	£50.00	0.0%	Statutory Discretionary	Section 75, New Road and Street Works Act 1991 and NRSWA 1991 Code of Practice for Inspections		
Permits		Coring (per core)	£130.00	£130.00	0.0%	Statutory Discretionary	Section 75, New Road and Street Works Act 1991 and NRSWA 1991 Code of Practice for Inspections		
		Section 50 Licence Fee (street works)	Per Licence - Another £300 per extra 200 metres	£600.00	£650.00	6.8%	Statutory Discretionary	New Roads and Street Works Act 1991, Scedhule 3 s50	
		Section 50, annual fee from Highways Development	Annual fee	£300 min	350	6.8%	Statutory Discretionary	New Roads and Street Works Act 1991, Scedhule 3 s50	
	Temporary traffic Signals	Mon - Friday 8am - 4pm	£365.00	£390.00	6.8%	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3		
		Mon - Friday 5pm - 7am	£550	£600.00	9.1%	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3		
		Sat & Sun & BH	£730	£790.00	8.2%	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3		

APPENDIX J

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Temporary traffic Signals/ stop and Go (other works excluding Utility)	all times		£230.00	New	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
	Temporary traffic Signals compliance (mon -fri 9am -5pm)	None compliance - local authority time (max 2 hours)		£150.00	New	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
	Temporary traffic Signals compliance (mon -fri 5pm - 9am) & all weekend)	None compliance - local authority time (max 2 hours)		£250.00	New	Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
	Signage on the Highway (AA, advice)	3 months	250	£270.00	8.0%	Statutory Discretionary	S 115F, Highways Act 1980	
	Signage on the Highway (AA, advice)	Unauthorised, removal	200	£215.00	7.5%	Statutory Discretionary	S 115F, Highways Act 1980	
Highway	Placing goods/materials on Highway	2 weeks	150	£160.00	7%	Statutory Discretionary	s. 184 Highways Act 1980	
	Access Bar marking	NEW per location	£70.00	£80.00	14%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
	Access Bar marking	Refresh of existing	£50.00	£60.00	20%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
	Removing obstructions off Highway	Materials, bins etc per household	£250.00	£268.25	7%	Statutory Discretionary	s.143, Highways Act 1980	
	Hedge/bushes cutbacks	Square metre cost	£100.00	£110.00	10%	Statutory Discretionary	s.154, Highways Act 1980	
	Officer Time per hour up to	Office time to view other applications for highway & Permit work (Filming etc) per hour	£95.00	£100.00	5%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
	Dropped crossing	Application fee	£70.00	£80.00	14%	Statutory Discretionary	Local Government Act 2003	
	Dropped crossing	Inspection fee	£110.00	£130.00	18%	Statutory Discretionary	Local Government Act 2003	
	Dropped crossing - Min. Charge	3yd Crossing	£650 to £1200	£684 to £1260	c. 6.7%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
	Dropped crossing - Min. Charge	4 yd crossing	£630.00	£1,300.00	106%	Statutory Discretionary	Local Government Act 2003	
	Dropped crossing - Min. Charge	1 yd extension	£886.00	£930.00	5%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
	Dropped crossing - Min. Charge	Easement agreements, relocating street furniture.	£1000 to £6000	£1200 to £7200	20%	Statutory Discretionary	Local Government Act 2003	
	Highway searches	Per search	£35.00	£40.00	14%	Statutory Discretionary	Local Government Act 2003	
	Highway searches	Per question	£25.00	£28.00	12%	Statutory Discretionary	Local Government Act 2003	
Parking	Penalty Charge Notices	Lower contraventions	£25/£50	£25-£50	0%	Statutory Prescribed	s72, Traffic Management Act 2004	
		Higher contraventions	£35/£70	£35-£70	0%	Statutory Prescribed	s72, Traffic Management Act 2004	
		Bus Lanes	£35/£70	£37 to £70	5.7% to 0%	Statutory Prescribed	s72, Traffic Management Act 2004	
Parking	Resident Parking Permits	First permit	£75.00	£80.00	7%	Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
		Second Permit	£125.00	£134.00	7%	Statutory Discretionary		
		Third Permit	£250.00	£268.00	7%	Statutory Discretionary		
	Visitors Vouchers	3hrs (book of 5)	£5.00	£6.00	20%	Statutory Discretionary		
		6hrs(book of 5)	£10.00	£11.00	10%	Statutory Discretionary		
		12hrs (book of 5)	£15.00	£16.00	7%	Statutory Discretionary		
		24hrs (book of 5)	£25.00	£27.00	8%	Statutory Discretionary		
	Carers Permit		£25.00	£30.00	20%	Statutory Discretionary		
	Business Permits		£300.00	£320.00	7%	Statutory Discretionary		
	Dispensations per day		£10.00	£11.00	10%	Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
	Dispensations per week		£30.00	£40	33%	Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
	Suspensions	Admin & Suspension fee	£100.00	£110.00	10%	Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
	Car Park season tickets		Various charges	Various charges increase by 6.7%	7%	Statutory Discretionary	s35, Road Traffic Regulation Act 1984	
	On/Off street Charges	Pay & display bays	Various charges	Various charges increase by 6.7%	6.7%	Statutory Discretionary	s35, Road Traffic Regulation Act 1984	
Planning & Building Control Development Management Pre-Application Fees	Householder Extensions desktop		£110.00	£121.00	10%			

...this line also applies for other areas incl Licenses and Enforcement areas

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APPENDIX J

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Householder Extensions desktop - follow up		£110.00	£121.00	10%			
	Householder Extensions full assessment exc. Meeting		£165.00	£181.50	10%			
	Householder Extensions full assessment exc. Meeting - follow up		£110.00	£121.00	10%			
	Householder Extensions full assessment incl meeting		£220.00	£242.00	10%			
	Householder Extensions full assessment inc. meeting - follow up		£165.00	£181.50	10%			
	1 dwelling		£396.00	£435.60	10%			
	1 dwelling - follow up		£330.00	£363.00	10%			
	2-4 dwellings		£1,100.00	£1,210.00	10%			
	2-4 dwellings - follow up		£770.00	£847.00	10%			
	5-8 dwellings		£1,815.00	£1,996.50	10%			
	5-8 dwelling - follow up		£1,320.00	£1,452.00	10%			
	9-14 dwellings		£2,200.00	£2,420.00	10%			
	9-14 dwellings - follow up		£1,650.00	£1,815.00	10%			
	15-20 dwellings		£2,475.00	£2,722.50	10%			
Planning & Building Control Development Management Pre-Application Fees 5	15-20 dwellings - follow up		£1,760.00	£1,936.00	10%			
	21-30 dwellings		£3,080.00	£3,388.00	10%			
	21-30 dwellings - follow up		£2,420.00	£2,662.00	10%			
	31-49 dwellings		£3,520.00	£3,872.00	10%			
	31-49 dwellings - follow up		£2,750.00	£3,025.00	10%			
	50-149 dwellings		£5,500.00	£6,050.00	10%			
	50-149 dwellings - follow up		£3,300.00	£3,630.00	10%			
	150+ dwellings (plus £1,260 per additional meeting)		Planning Performance Agreement – bespoke fee	£0.00				
	Up to 100sqm		£220.00	£242.00	10%			
	Up to 100sqm - follow up		£126.50	£139.15	10%			
	101-249sqm		£330.00	£363.00	10%			
	101-249sqm - follow up		£275.00	£302.50	10%			
	250-499 sqm		£770.00	£847.00	10%			
	250-499sqm - follow up		£495.00	£544.50	10%			
	500- 999 sqm		£1,210.00	£1,331.00	10%			
	500-999 sqm - follow up		£770.00	£847.00	10%			
1000-2000sqm		£1,650.00	£1,815.00	10%				
1000-2000sqm - follow up		£1,210.00	£1,331.00	10%				
2001-5000sqm		£3,520.00	£3,872.00	10%				
2001-5000sqm - follow up		£2,200.00	£2,420.00	10%	Statutory Discretionary	S93 - Local Government Act / Localism Act 2011		
	5001-9999sqm		£5,500.00	£6,050.00	10%			
	5001-9999sqm - follow up		£3,300.00	£3,630.00	10%			
	10,000+ sq.m (£980 per additional meeting)		Planning Performance Agreement – bespoke fee					
	Other services - change of use of land and buildings		£715.00	£786.50	10%			
	Trees and landscaping		£209.00	£229.90	10%			
	Works to TPO trees/Conservation		£209.00	£229.90	10%			
	Advertisements		£143.00	£157.30	10%			
	Non-material amendments		£137.50	£151.25	10%			
	Approval of details / clearance of planning conditions		£88.00 per condition					
	Variation of conditions		£88.00 per condition					

APPENDIX J

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Extensions / Alterations to listed buildings		£66.00 admin fee to write instructions to obtain specialist advice. Specialist advice on case by case basis					
	Local Community Group		£137.50	£151.25	10%			
Planning & Building Control Development Management Pre-Application Fees Page 116	Telecoms		£605.00	£665.50	10%			
	Pre-application Advice – Minerals & Waste		£66.00 admin fee to write instructions to obtain specialist advice. Specialist advice on a case by case basis.					
	Specialist Advice		£66.00 admin fee to write instructions to obtain specialist advice. Specialist advice on a case by case basis.					
	Requests for confirmation of compliance with an Enforcement Notice, Breach of Condition Notice or similar Notice		£385.00	£423.50	10%			
	Planning History Search		£121.00 per hour		10%			
	Planning Decision Notice		£19.80	£21.78	10%			
	Administration fee - planning application validation		25% (to be deducted from the planning application fee for an invalid application)					
Discharge of obligations		£220.00	£242.00	10%				
Dropped kerb		£88.00	£96.80	10%				
Highways Development	Developer Licences – Section 50 (Private Apparatus), Section 142 (Verge Maintenance), Section 176 (Bridge Licence), Section 177 (Over sail), Section 178 (Crane Over sail), Section 179 (Build Under Highway Support Structure)	Technical Fee	£500 min	£500 min	0%	Statutory Discretionary	s50, New Roads and Street Works Act 1991 c. 22 - and then the rest s142, s176, s177, s178 , 179 Highways Act 1980	
		Admin Fee	£155.00	£155.00				
		Annual fee	£300 min	£300 min				
	Occupation of the Highway (For storage/machinery/etc to aid private construction off the public highway)	Technical/ Admin/ Inspection/ Legal Fees	£250-£800 (Per month)	£250-£800 (Per month)	0%	Statutory Discretionary	Regulation 9, Street Works (Charges for Unreasonably Prolonged Occupation of the Highway) (England) Regulations 2009/303	
	Section 116/117 - Stopping up of the highway	Technical/Admin/Inspection/Legal & Court Fees (Fee Non-Refundable regardless of Magistrates outcome)	£5,150.00	£5,150.00	0%	Statutory Discretionary	s. 117 Highways Act 1980	
Highways Development	Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Inspection (Highway Works)	13% of works cost (£2000 min)	13% of works cost (£2000 min)				
		Inspection (Statutory Prescribed Undertakers) - 90% Refunded on issue of CoPC with final 10% refunded on issue of CoFC	2-5% value of works	2-5% value of works	0%	Statutory Discretionary	S 38/278, Highways Act 1980	
		Safety Audit Review	£620-£2060	£620-£2060				

APPENDIX J

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
		Approval of TM Plans	£205-£2050	£205-£2050				
		Per soak away	£4,000.00	£4,600.00	15%			
		Per Unit Soakaway - Non Standard or over 3m dia	P.O.A.	P.O.A.	0%			
		Per Unit Catchpit	£300.00	£345.00	15%			
		Per Unit Swales/Balancing Pond/SuDs Systems	P.O.A.	P.O.A.	0%			
		Petrol/Oil Interceptor - Per Unit	P.O.A.	P.O.A.	0%			
		Flow Control Device - Per Unit	P.O.A.	P.O.A.	0%			
		Per m2 of Cycleway or segregated footway/cycleway	£60.00	£69.00	15%			
		Per m2 of Anti-Skid	£300.00	£345.00	15%			
		Per m2 of Block Paving - Conventional	£175.00	£201.25	15%			
		Per m2 of Permeable Block Paving	£195.00	£224.25	15%			
		Per m2 of High PSV PMB Carriageway +£15m2 over C/way	£180.00	£207.00	15%			
		Per controlled crossing unit (Headed Pole)	£10,000.00	£11,500.00	15%			
		Per traffic signal unit (Headed Pole)	£15,000.00	£17,250.00	15%			
		Traffic Signal Pole - Extra Height + £ per pole	£1,000.00	£1,150.00	15%			
		Traffic Signal Pole - Cantilever +£ per pole	£3,000.00	£3,450.00	15%			
		Page 117	Commuted Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Pole -Zebra Crossing - (Including floodlight & belisha beacon)	£6,000.00	£6,900.00	15%	Statutory Discretionary
Per Street Lighting column	£2,000.00			£2,300.00	15%			
Per Unit - Non-Illuminated sign/Traffic Bollards	£300.00			£345.00	15%			
Per Unit - CCTV Cameras	£10,000.00			£11,500.00	15%			
Variable message sign	£5,000.00			£5,750.00	15%			
Bollards - Metal	£280.00			£322.00	15%			
Bollards - Timber	£450.00			£517.50	15%			
Bins - (Depending on design, location & collection frequency)	£1,000-£5,000			£1,000-£5,000	0%			
Bus stops - with shelter (depending on size & design)	P.O.A.			P.O.A.	0%			
Bus stops - without shelter with RTP1 flag	£750.00	£862.50	15%					
Highways Development		-Structures (bridges/retaining walls/etc)	P.O.A.	P.O.A.	0%			
		AQ real time monitoring equipment (highway cabinet)	£25,000.00	£28,750.00	15%			
		AQ Sensor (lamp post mounted)	£5,500.00	£6,325.00	15%			
		Ultra rapid charger (125kW) and bay	£25,000.00	£28,750.00	15%			
		-Rapid charger (50kW - 125 kW) and bay	£17,500.00	£20,125.00	15%			
		Fast charger (7kW - 22kW) and bay	£10,000.00	£11,500.00	15%			
		On-Street resident lamp post EV charger	£8,000.00	£9,200.00	15%			
		EV car club bay and EVCP (per space)	£14,000.00	£16,100.00	15%			

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval			
		Cycle parking/Sheffield stands (per space)	£200.00	£230.00	15%						
Local Land Charges	Basic Search LLC1 & Con 29R		£129.80	£129.80	0%	Statutory Discretionary	Reg 8, Environmental Information Regulations 2004				
	Land Charges - B126	LLCI	£33.00	£33.00	0%						
	Land Charges - B126	CON29 searches (Incur VAT)	£129.80	£129.80	0%						
	Land Charges- B126	Additional CON 29 Questions (£12/question)	£13.20	£13.20	0%						
	Any additional enquiry (each)		£22.00	£22.00	0%						
	Extra parcels of land (each)		£16.50	£16.50	0%						
	Extra parcels of land (each) LLC1		£5.50	£5.50	0%						
	Inspection of land chargers register		free		0%						
	Copy of the Register		£1.10	£1.1	0%						
	Street Naming and numbering	1st Address	£155.00	£155.00	0%				Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
	2-5th Address	£300.00	£300.00	0%							
	6-10th Address	£350.00	£350.00	0%							
	Per additional Address	£25.00	£25.00	0%							
	New Street	£400.00	£400.00	0%							
	Per additional Street	£100.00	£100.00	0%							
	New Street from pre approved list	£250.00	£250.00	0%							
	Alter an existing address 1-5 Properties	£1,000.00	£1,000.00	0%							
Page 11 of 20		Alter an existing address 6-10 Properties	£1,250.00	£1,250.00	0%	Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847				
		Alter an existing address 11-25 Properties	£1,500.00	£1,500.00	0%						
		Alter an existing address 26+ Properties	£2,500.00	£2,500.00	0%						
		Allotment C	£5.54	£5.91	6.7%						
Social Care	AT (Assistive Technology)	Includes supply, installation and maintenance of all linked service devices and 24/7 monitoring and response services	£5.44	£5.80	6.7%	Statutory Discretionary	s.14, Care Act 2014				
	Home Care / Direct Payments		Assessed charge	Assessed charge	0						
	Respite		Assessed charge	Assessed charge	0						
	Residential / Nursing Care		Assessed charge	Assessed charge	0						
	Day Care Older People and Adults	Other LA	£69.00	£73.62	6.7%						
	Day Care Learning Disabilities	Other LA	£69.00	£73.62	6.7%						
	Day Care Other	Other LA	£69.00	£73.62	6.7%						
	Deferred Payment Arrangement	Other LA	£595.00	£630.00	6.7%						
	Deferred Payment Interest	Other LA	1.45%	1.45%	0.0%						
	Careline	Alarm rental & Monitoring Fee	Weekly	£4.29	£4.58				6.7%	Statutory Discretionary	s.14, Care Act 2014
		Quarterly	£55.84	£59.58	6.7%						
Libraries	Hire Charges (For 3 Weeks)	Book (incl those with CD Rom)	Free	Free		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712				
		Audio books	Free	Free							
		Children's audio books	Free	Free							
		E books (incl E audio)	Free	Free							
	Reservations and Requests	Adults books (If in stock)	£0.50	£0.50	0%	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712				
		Children's books (under 14) If in stock - 2 books per visit (25p each for more)	Free	Free							
		Per Book From interlibrary loan scheme (SELMS) (Adult and Childrens Books)	£3.00	£3.00	0%						
	E books and E audio	Free	Free								

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List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Overdue Charges	Adult Books (Per day the library is open, capped at £5 per item)	£0.20	£0.20	0%	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
		Children's books (14+) (Per day the library is open, capped at £1.50 per item)	£0.10	£0.10	0%			
		Children's books (under 14)	Free	Free				
		Children's books on adult cards (Per day the library is open, capped at £0.50 per item)	£0.20	£0.20	0%			
	Lost and Damaged	Books in print per item (all books)	Full cost	Full cost		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Books out of print per item	Full cost	Full cost						
Audio books per item	Full cost	Full cost						
Readers Cards - Adults per item	£3.00	£3.00	0%					
	Readers Cards - Children (under 15) per card	Free	Free					
	Photocopying (per sheet)	A4	£0.10	£0.10	0%			
Libraries		A3	£0.20	£0.20	0%	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
		Colour A4	£1.00	£1.00	0%			
		Colour A3	£1.50	£1.50	0%			
	Computer Print Outs (per sheet)	Black and white A4	£0.30	£0.30	0%	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
		Black and white A3	£0.50	£0.50	0%			
	Colour A4	£0.50	£0.50	0%				
	Colour A3	£0.50	£0.50	0%				
Weddings and Civil Partnerships	Notice	Per Person	£35.00	£35.00	0%	Statutory Prescribed	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
	Notice	Per Person (non EU National)	£47.00	£47.00	0%	Statutory Prescribed		
	Superintendent Registrar (Other Venues)	Weekdays	£476.00	£523.60	10%	Statutory Discretionary		
		Saturdays	£551.00	£606.10	10%	Statutory Discretionary		
		Sundays	£721.00	£793.10	10%	Statutory Discretionary		
		Out of hours admin fee evenings and Saturdays	£29.00	£31.90	10%	Statutory Discretionary		
	Notice Admin fee per notice		£29.00	£31.90	10%	Statutory Discretionary		
	Rescheduling Fee The Elizabeth Room	Mon - Thurs	£178.00	£195.80	10%	Statutory Discretionary		
		Fridays	£206.00	£226.60	10%	Statutory Discretionary		
		Weekday Evening	£309.00	£339.90	10%	Statutory Discretionary		
		Saturday	£309.00	£339.90	10%	Statutory Discretionary		
Sunday		£515.00	£566.50	10%	Statutory Discretionary			
Religious Buildings		£84.00	£84.00	0%	Statutory Discretionary			
Citizenship Ceremony	Individual - midweek		£134.00	£134.00	0%	Discretionary	Schedule 1, Paragraph 9 of the Nationality, Immigration and Asylum Act 2002	
	Individual - Saturday		£185.00	£185.00	0%			
Renewal of Marriage Vows / Baby naming ceremonies		Weekdays	£180.00	£198.00	10%	Statutory Discretionary	s.93 Local Government Act 2003	
		Saturday	£281.00	£309.10	10%			
		Sunday	£515.00	£566.50	10%			
Approved Premises Licence	5 years		£32,420	£32,420	0%	Statutory Discretionary	Reg 12 - Marriages and Civil Partnerships (Approved Premises) Regulations 2005	
	Renewal		£23,660	£23,660	0%			
Certificates	Births, Deaths and Marriages	On day of registration	£11.00	£11.00	0%	Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
		From current registers after the date	£11.00	£11.00	0%	Statutory Prescribed		
		From completed registers	£11.00	£11.00	0%	Statutory Prescribed		
		After day of registration	£11.00	£11.00	0%	Statutory Prescribed		
	Civil Partnerships	On day of registration	£11.00	£11.00	0%	Statutory Prescribed		
		Posted certificates -extra cost	£2.60	£3.00	15%	Discretionary		
		Premium Service	£28.00	£35.00	25%	Discretionary		
Allotments	Family personal history search	For 6 hours	£18.00	£18.00	0%	Discretionary	s. 93 Local Government Act 2003	
	Allotments	Allotment A	£7.50	£8.00	6.7%	Statutory Discretionary	§10 Allotments Act 1950	

APPENDIX J

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
		Allotment B	£7.04	£7.51	6.7%			
		Allotment C	£6.24	£6.65	6.6%			
Allotments	Allotments - concessions	Allotment A Concessions	£3.82	4.07	6.5%	Statutory Discretionary	s10 Allotments Act 1950	
		Allotment B Concessions	£3.42	3.64	6.4%			
		Allotment C Concessions	£3.02	3.22	6.6%			
		Allotments All - Lockers	£13.10	£15.72	20.0%			Discretionary
Burials and Cremations	Slough Cemetery							
	Purchase of a new grave Slough Res	Exclusive rights of Burial for 50 years	£1,190.00	£1,270.00	6.7%			
	Purchase of a new grave Non Slough Res	Exclusive rights of Burial for 50 years	£3,570.00	£3,810.00	6.7%			
Page 120	Digging fees (new graves)	Slough Res 8' 6" (Triple)	£970.00	No availability	N/A			
	Digging fees (new graves)	Non Slough resident 8' 6" (Triple)	£2,910.00	No availability	N/A			
	Digging fees (new graves & re-opening)	Slough resident 4' 6" and 6' 6" (Single and Double)	£850.00	£905.00	6.5%			
	Digging fees (new graves & re-opening)	Non-Slough resident 4' 6" and 6' 6" (Single and Double)	£2,550.00	£2,715.00	6.5%			
	Casket additional fee	Non resident and Slough resident	£240.00	£255.00	6.3%			
	Digging fees (re -opening)	Slough resident 8' 6" (Triple)	£1,500.00	£1,500.00	0.0%			
	Digging fees (re -opening)	Non Slough resident 8' 6" (Triple)	£4,500.00	£4,500.00	0.0%			
	Weekend and bank holiday burial fee	extra fee - Slough Res	£640.00	£680.00	6.3%			
	Weekend and bank holiday burial fee	extra fee - Non-Slough Res	£1,920.00	£2,040.00	6.3%			
	Public Graves (stillborn to age 17)	Slough Resident	£380.00	£405.00	6.6%			
	Public Graves (Adult)	Slough Resident	£730.00	£775.00	6.2%			
	Purchase of New Children's Grave	Exclusive right for 50 years - resident	£560.00	£595.00	6.3%			
	Purchase of New Children's Grave	Exclusive right for 50 years - non-resident	£1,680.00	£1,785.00	6.3%			
	Digging fees (new Children graves & re-opening)	Slough resident	£380.00	£405.00	6.6%			
	Digging fees (new Children graves & re-opening)	Non Slough resident	£1,140.00	£1,215.00	6.6%			
	Purchase of Cremated Remains Grave	Exclusive right for 50 years - resident	£780.00	£825.00	5.8%			
	Purchase of Cremated Remains Grave	Exclusive right for 50 years - non-resident	£2,340.00	£2,475.00	5.8%			
	Digging fees (new Cremated Remains graves & re-opening)	Slough Resident	£390.00	£410.00	5.1%			
	Digging fees (new Cremated Remains graves & re-opening)	Non-Slough Resident	£1,170.00	£1,230.00	5.1%			
	Unattended Cremated remains interment	Interment booked by F/D without attendance Slough Resident	£430.00	£455.00	5.8%			
Burials and Cremations	Unattended Cremated remains interment	Interment booked by F/D without attendance Non-Slough Resident	£1,290.00	£1,365.00	5.8%			
	Weekend Digging fees (new Cremated Remains graves & re-opening)	Slough Resident	£550.00	£590.00	7.3%			
	Weekend Digging fees (new Cremated Remains graves & re-opening)	Non-Slough Resident	£1,100.00	£1,770.00	60.9%			
	Use of chapel for burial service		£285.00	£315.00	10.5%			

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
	Transfer / Assign Deed		£110.00	£120.00	9.1%				
	Copy Deed		£60.00	£65.00	8.3%				
	Memorial permit - right to erect memorial	Additional inscription to existing memorial	£165.00	£175.00	6.1%				
	Memorial permit - right to erect memorial	Lawn type memorial (e.g. headstone incl. mini-kerbs)	£270.00	£290.00	7.4%				
Page 121	Memorial permit - right to erect memorial	Full memorial (e.g. headstone & full size kerb set)	£390.00	£420.00	7.7%				
	Memorial permit - right to erect memorial	Cremation section memorial	£200.00	£215.00	7.5%				
	Memorial permit - right to erect memorial	Child section memorial	£270.00	£290.00	7.4%				
	Burial Chamber	Adult (80x30x24 inches)	£610.00	£620.00	1.6%				
	Burial Chamber	Extra Large (92x36x26.5 inches)	£685.00	£695.00	1.5%				
	Burial Chamber	Child (48x30x24 inches)	£475.00	£485.00	2.1%				
	Direct Cremation No Chapel	Slough Residents & Non-residents	£465.00	£425.00	-8.6%				
	Slough Crematorium								
	Cremation Fee - Adult (17 years and over)	Includes music via Obitus, medical referee, environment fees	£960.00	£960.00	0.0%				
	Cremation Fee - under 17	As above	As above	As above	As Above				
	Cremation Fee - Saturday, resident	As above	£1,920.00	£1,920.00	0.0%				
	Double Service Time		£285.00	£315.00	10.5%				
	Late cancellation		£285.00	£315.00	10.5%				
	Use of chapel for burial service		£285.00	£315.00	10.5%				
	Bearer		£40.00	£45.00	12.5%				
	Drop off coffin prior to service		£80.00	£85.00	6.3%				
	Scattering of remains at weekends (Cremated at Slough)		£160.00	£180.00	12.5%				
	Scattering of remains weekdays - other cremations		£100.00	£110.00	10.0%				
	Scattering of remains at weekends - other cremations		£200.00	£220.00	10.0%				
	Out Of England Certificate		£60.00	£65.00	8.3%				
Book of Remembrance	2 line entry	£95.00	£100.00	5.3%					
Burials and Cremations	Book of Remembrance	5 line entry	£125.00	£132.00	5.6%				
	Book of Remembrance	8 line entry	£165.00	£175.00	6.1%				
	Book of Remembrance	5 line entry with floral emblem	£200.00	£210.00	5.0%				
	Book of Remembrance	5 line entry with emblem	£215.00	£225.00	4.7%				
	Book of Remembrance	8 line entry with floral emblem	£230.00	£245.00	6.5%				
	Book of Remembrance	8 line entry with emblem	£250.00	£265.00	6.0%				
	Memorial Cards	2 line entry	£105.00	£110.00	4.8%				
	Memorial Cards	5 line entry	£130.00	£135.00	3.8%				
	Memorial Cards	8 line entry	£175.00	£185.00	5.7%				
	Memorial Cards	5 line entry with floral emblem	£210.00	£225.00	7.1%				
	Memorial Cards	5 line entry with emblem	£225.00	£240.00	6.7%				
	Memorial Cards	8 line entry with floral emblem	£245.00	£260.00	6.1%				
	Memorial Cards	8 line entry with emblem	£260.00	£275.00	5.8%				
	Miniature Books of Remembrance and Triptychs	2 line entry	£135.00	£145.00	7.4%				
	Miniature Books of Remembrance and Triptychs	5 line entry	£165.00	£180.00	9.1%				
	Miniature Books of Remembrance and Triptychs	8 line entry	£205.00	£220.00	7.3%				
	Miniature Books of Remembrance and Triptychs	5 line entry with floral emblem	£245.00	£260.00	6.1%				

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List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
Page 18	Miniature Books of Remembrance and Triptychs	5 line entry with emblem	£260.00	£275.00	5.8%	Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
	Miniature Books of Remembrance and Triptychs	8 line entry with floral emblem	£275.00	£295.00	7.3%			
	Miniature Books of Remembrance and Triptychs	8 line entry with emblem	£290.00	£310.00	6.9%			
	Memorial Wall Plaque	Single Plaque, 70 letters	£190.00	£200.00	5.3%			
	Memorial Wall Plaque	Double Plaque, 140 letters	£380.00	£400.00	5.3%			
	Garden Memorials	Shrub & Single Plaque, 50 letters, 5 yrs	£325.00	£345.00	6.2%			
	Garden Memorials	Shrub & Double Plaque, 100 letters, 5 yrs	£475.00	£500.00	5.3%			
	Garden Memorials	Tree & Single Plaque, 50 letters, 5 yrs	£535.00	£535.00	0.0%			
	Garden Memorials	Tree & Double Plaque, 100 letters, 5 yrs	£685.00	£685.00	0.0%			
	Garden Memorials	Tree & Single Plaque, 50 letters, 10 yrs	£800.00	£800.00	0.0%			
	Garden Memorials	Tree & Double Plaque, 100 letters, 10 yrs	£945.00	£945.00	0.0%			
	Garden Memorials	Additional single plaque	£150.00	£160.00	6.7%			
	Garden Memorials	Additional double plaque	£300.00	£320.00	6.7%			
	Black Granite Memorial Tablet - gold leaf inscription	10 years, 60 letters	£540.00	£570.00	5.6%			
	Black Granite Memorial Tablet - gold leaf inscription	Ceramic photo plaque	£140.00	£150.00	7.1%			
	Black Granite Memorial Tablet - gold leaf inscription	Engraved emblem	£45.00	£50.00	11.1%			
Page 19 Burials and Cremations	Black Granite Memorial Tablet - gold leaf inscription	Additional lettering (per letter)	£4.10	£4.40	7.3%			
	Black Granite Memorial Tablet - gold leaf inscription	Refurb of Granite Memorial	£90.00	£95.00	5.6%			
	Baby Memorial Cloud	3 years, 40 letters	£220.00	£225.00	2.3%			
	Baby Memorial Cloud	Emblem	£25.00	£25.00	0.0%			
	Baby Memorial Cloud	Additional lettering (per letter), max 70	£4.10	£4.40	7.3%			
	Memorial Garden Seat	4 lines per plaque, 70 letters, 10 yrs	£715.00	£750.00	4.9%			
	Communal Bench Plaque	4 lines per plaque, 70 letters, 5 yrs	£240.00	£260.00	8.3%			
	Paving Stone	8 lines, 10 years	£535.00	£550.00	2.8%			
	Additional Rose Plaque	Single, 50 letters	£150.00	£160.00	6.7%			
	Mini Granite Memorial Desk & Plaque	6 lines, 5 yrs, incl Emblem	£375.00	£400.00	6.7%			
	Memorial Renewal	Tree Plaque 1 Year	£90.00	£90.00	0.0%			
	Memorial Renewal	Tree Plaque 2 Year	£180.00	£180.00	0.0%			
	Memorial Renewal	Tree Plaque 5 Year	£450.00	£450.00	0.0%			
	Memorial Renewal	Tree Plaque 10 Year	£900.00	£900.00	0.0%			
	Memorial Renewal	Granite Black Memorial 1 Year	£55.00	£60.00	9.1%			
	Memorial Renewal	Granite Black Memorial 2 Year	£110.00	£115.00	4.5%			
Memorial Renewal	Granite Black Memorial 5 Year	£275.00	£290.00	5.5%				
Memorial Renewal	Granite Black Memorial 10 Year	£550.00	£580.00	5.5%				
Memorial Renewal	Paving Stone 1 Year	£55.00	£60.00	9.1%				
Memorial Renewal	Paving Stone 2 Year	£110.00	£115.00	4.5%				
	Memorial Renewal	Paving Stone 5 Year	£275.00	£290.00	5.5%			
	Memorial Renewal	Paving Stone 10 Year	£550.00	£580.00	5.5%			
	Memorial Renewal	Bench Memorial 1 Year	£60.00	£65.00	8.3%			
	Memorial Renewal	Bench Memorial 2 Year	£120.00	£130.00	8.3%			
	Memorial Renewal	Bench Memorial 5 Year	£300.00	£320.00	6.7%			
	Memorial Renewal	Bench Memorial 10 Year	£600.00	£640.00	6.7%			

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
Burials and Cremations	Memorial Renewal	Wall Plaque 1 Year	£17.00	£18.00	5.9%				
	Memorial Renewal	Wall Plaque 2 Year	£34.00	£36.00	5.9%				
	Memorial Renewal	Wall Plaque 5 Year	£85.00	£90.00	5.9%				
	Memorial Renewal	Shrub Plaque 1 Year	£60.00	£64.00	6.7%				
	Memorial Renewal	Shrub Plaque 2 Year	£120.00	£128.00	6.7%				
	Memorial Renewal	Shrub Plaque 5 Year	£300.00	£320.00	6.7%				
	Memorial Renewal	Mini Granite 1 Year	£45.00	£48.00	6.7%				
	Memorial Renewal	Mini Granite 2 Year	£90.00	£96.00	6.7%				
	Memorial Renewal	Mini Granite 5 Year	£225.00	£240.00	6.7%				
	Memorial Renewal	Rose Plaque 1 Year	£100.00	£200.00	100.0%				
	Memorial Renewal	Rose Plaque 2 Year	£200.00	Ending	Ending				
	Memorial Renewal	Rose Plaque 5 Year	£500.00	Ending	Ending				
	Memorial Renewal	Communal Bench Plaque 1 Year	£33.00	£35.00	6.1%				
	Memorial Renewal	Communal Bench Plaque 2 Year	£66.00	£70.00	6.1%				
	Memorial Renewal	Communal Bench Plaque 5 Year	£165.00	£175.00	6.1%				
	Memorial Renewal	Baby Cloud 1 Year	£11.00	£12.00	9.1%				
	Memorial Renewal	Baby Cloud 2 Year	£22.00	£24.00	9.1%				
	Memorial Renewal	Baby Cloud 5 Year	£55.00	£59.00	7.3%				
	Webcasting - Live			£40.00	£40.00	0.0%			
	Webcasting - Live & Watch Again	Live + 28 days		£55.00	£55.00	0.0%			
	Webcasting - Watch Again added post funeral			£15.00	£15.00	0.0%			
	Webcasting Keepsake	Keepsake copy (DVD/Blu-ray/USB stick)		£55.00	£60.00	9.1%			
	Webcasting - Additional Keepsake			£30.00	£30.00	0.0%			
	Audio-Visual Services - Photographs	Single photo (first)		£0.00	£0.00	0.0%			
	Audio-Visual Services - Photographs	Second and each subsequent photo		£15.00	£15.00	0.0%			
	Audio-Visual Services - Slideshows	Slideshow (up to 25 photos)		£45.00	£50.00	11.1%			
	Audio-Visual Services - Slideshows	Pro-tribute		£80.00	£80.00	0.0%			
	Audio-Visual Services - Slideshows	Family made		£25.00	£30.00	20.0%			
	Audio-Visual Services - Keepsakes	Keepsake of tribute (DVD/Blu-ray/USB stick)		£30.00	£30.00	0.0%			
	Audio-Visual Services - Keepsakes	Download of tribute		£15.00	£15.00	0.0%			
	Audio-Visual Services - Slideshows	Extra 25 photos		£30.00	£30.00	0.0%			
	Audio-Visual Services - Slideshows	Additional support or late fees		£30.00	£30.00	0.0%			
	Audio-Visual – Themed Tribute			£100.00	New				
	Audio-Visual – Bespoke Tribute			£400.00	New				
	Audio-Visual – Video Book			£100.00	New				
	Audio-Visual – Memory Box			£130.00	New				
	Audio-Visual – Obitus Bundle			£165.00	New				
	Admin for Double Ashes Burial			Price on Request/TBC					
	Ashes Exhumation			Price on Request/TBC					
	Full Coffin Exhumation			Price on Request/TBC					

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Vase Memorial Permit fee			Price on Request/TBC				
Waste Disposal	Chavley Weighbridge Trade Waste	£/Tonne (Exc.VAT) General Waste	£191.34	£205.00	7.1%	Statutory Discretionary	S45 Environmental Protection Act 1990	
Waste Disposal	Chavley Weighbridge Green Waste	£/Tonne (Exc.VAT) Green Waste	£89.56	£96.00	7.2%			
		Public Weighing (Exc.VAT) Mattresses (Exc.VAT)	£18.49 £18.49	£20.00 £20.00	8.2% 8.2%			
Bulky Waste	Up to 5 items	Minimum Collection cost	£51.00	£51.00	0.0%	Statutory Discretionary	S45 Environmental Protection Act 1990	
		Charge for fridge and freezers	£25.00	£27.00	8.0%			
		Items except fridge and freezers	£17.00	£18.00	5.9%			
Bin Sales		180 Litre Bin	£37.00	£40.00	8.1%	Statutory Discretionary	S46 Environmental Protection Act 1990	For noting - Cabinet approved new fees (July 2022)
		240 Litre Bin	£45.00	£48.00	6.7%			
		360 Litre Bin	£77.00	£83.00	7.8%			
		770 Litre Bin	£333.00	£357.00	7.2%			
		1100 Litre Bin	£370.00	£397.00	7.3%			
Garden Waste Collection		Per bin Collected	£50.00	£55.00	10.0%	Statutory Discretionary	Schedule 1, Para 4, Controlled Waste (England & Wales) Regulations 2012	For noting - Cabinet approved new fees (July 2022)
Highways	Traffic Model Data		To be negotiated on request from developer with a minimum charge being applied of £3,000.	To be negotiated on request from developer with a minimum charge being applied of £3,320.	8.3%	Statutory Discretionary	s. 93 Local Government Act 2003	
Page 124	Accident data - Access Map	3 Years worth of accident Data	£166.42	£179.00	7.6%			
	Accident data - Access Map	5 Years Accident Data	£244.09	£262.00	7.3%			
	Traffic Flow	Fixed Traffic Flow Data 1 site for 1 year	£176.41	£189.00	7.1%			
	Traffic Flow	Traffic Flow Data from temporary ATC	£69.90	£75.00	7.3%			
	Traffic Signal Data	Traffic Signal Staging Drawing	£56.58	£61.00	7.8%			
	Traffic Signal Data	Traffic Signal Spec/ Config Sheet	£56.58	£61.00	7.8%			
	Traffic Signal Data	24 hour RT Phasing Info	£211.91	£227.00	7.1%			
	Traffic Model Data	Saturn Traffic Model	£4,251.56	£4,562.00	7.3%			
	Slough Accession Model	Model Run	£1,132.19	£1,215.00	7.3%			
	Slough Accession Model	Model run + sites staff postcode	£1,132.19	£1,215.00	7.3%			
	Slough Accession Model	Both accessibility model runs together	£1,841.75	£1,976.00	7.3%			
Housing Regulation - Selective Licence	(Houses with one family or two people who aren't related)	Part A	£200	£213	6.7%	Statutory Discretionary	s87(3) & (7) Housing Act 2004	For noting only/Non cabinet approval
		Part B	£300	£320	6.7%			
Multi Occupancy Home Licences (HMO)	Initial Fee for 5 bedrooms or less	PART A	£450	£480	6.7%	Statutory Discretionary	s87(3) & (7) Housing Act 2004	For noting only/Non cabinet approval
		PART B	£300	£320	6.7%			
	For houses that have over 6 rooms:	Additional Charge	£30	£32	6.7%			
Licences and Registrations	Sex Establishments (cinema, shop, entertainment venue)	Annual / Variation	£2,606.00	£2,606.00	0.0%	Statutory Discretionary	Local Government Miscellaneous Provisions Act 1982, Part II, Sched 3, Para 19	For noting only/Non cabinet approval
		Minor Variation or Transfer	£685.00	£685.00	0.0%			
Licences and Registrations	Street Trading - Town Centre	Annual	£5,000.00	£5,000.00	0.0%			
		Daily	£35.00	£35.00	0.0%			
		Weekly	£130.00	£130.00	0.0%			
							Local Government Miscellaneous	For noting only/Non

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
		Monthly	£475.00	£475.00	0.0%	Statutory Discretionary	Provisions Act 1982, s3 and Schedule 4, para 9	For noting only/Non cabinet approval	
		Quarterly	£1,300.00	£1,300.00	0.0%				
		6 monthly	£2,750.00	£2,750.00	0.0%				
		Non-refundable deposit new applications	£500.00	£500.00	0.0%				
	Street Trading - All other areas		Annual	£3,675.00	£3,675.00	0.0%	Statutory Discretionary	Local Government Miscellaneous Provisions Act 1982, s3 and Schedule 4, para 9	For noting only/Non cabinet approval
			Daily	£30.00	£30.00	0.0%			
			Weekly	£100.00	£100.00	0.0%			
			Monthly	£370.00	£370.00	0.0%			
			Quarterly	£1,100.00	£1,100.00	0.0%			
			6 monthly	£1,900.00	£1,900.00	0.0%			
	Ice Cream Sellers		For 6 months	£600.00	£600.00	0.0%	Statutory Discretionary	Local Government Miscellaneous Provisions Act 1982, s3 and Schedule 4, para 9	For noting only/Non cabinet approval
			For 1 month	£125.00	£125.00	0.0%			
Ear Piercing, Electrolysis, Tattooing & Acupuncture		Application & Grant	£277.20	£295.77	6.7%	Statutory Discretionary	Local Government Miscellaneous Provisions Act 1982, s15	For noting only/Non cabinet approval	
		Amendments	£45.00	£48.00	6.7%	Statutory Discretionary	Local Government Miscellaneous Provisions Act 1982, s16	For noting only/Non cabinet approval	
Pet shops / Animal boarding / Dog breeding / Riding centres (plus vets fees as applicable)		Application (per license)	£390.40	£390.40	0.0%	Statutory Discretionary	Animal Welfare (Licensing of Activities Involving Animals)(England) Regulations 2018, Reg 13 and Schedule 1	For noting only/Non cabinet approval	
		Renewal (per license)	£340.60	£340.60	0.0%				
		Variation (per license)	£183.00	£183.00	0.0%				
		Re-rating Visit (per license)	£158.00	£158.00	0.0%				
		Transfer due to death of licensee (per license)	£48.80	£48.80	0.0%				
Keeping or Training Animals for Exhibition		Application (per license)	£268.40	£268.40	0.0%	Statutory Prescribed	Animal Welfare (Licensing of Activities Involving Animals)(England) Regulations 2018, Reg 13 and Schedule 1	For noting only/Non cabinet approval	
		Renewal (per license)	£244.00	£244.00	0.0%	Statutory Prescribed			
		Variation (per license)	£183.00	£183.00	0.0%	Statutory Prescribed			
		Transfer due to death of licensee	£48.80	£48.80	0.0%	Statutory Prescribed			
Licenses and Registrations	Zoos / dangerous wild animals	Plus vet fees (per license)	£618.40	£618.40	0.0%	Statutory Prescribed	s.1(2)(e) Dangerous Wild Animals Act 1976	For noting only/Non cabinet approval	
	Scrap Metal Dealers		Site Licence - new	£479.00	£479.00	0.0%	Statutory Discretionary	Schedule 1, para 6 Scrap Metal Dealers Act 2013	For noting only/Non cabinet approval
			Site Licence - renewal	£340.00	£340.00	0.0%	Statutory Discretionary		
			Site Licence - variation	£208.50	£208.50	0.0%			
			Collectors Licence - new	£293.50	£293.50	0.0%			
			Collectors Licence - renewal	£216.50	£216.50	0.0%			
			Collectors Licence - variation	£139.00	£139.00	0.0%			
	Licensing - alcohol		Including "large temporary events" (per license)	Variable	Variable	variable		Statutory Prescribed	Regulation 5(4) & Schedule 5, Licensing Act 2003 (Fees) Regulations 2005
			All copy licences if lost (per copy)	£10.50	£10.50	0.0%			
	Gambling Act 2005							Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007	For noting only/Non cabinet approval
	Bingo Club		New application (per license)	£2,625.00	£2,625.00	0.0%	Statutory Prescribed	Regulation 5 & Schedule 1	
			Annual fee (per license)	£750.00	£750.00	0.0%		Regulation 8 & Schedule 1	
Application to vary (per license)			£1,315.00	£1,315.00	0.0%	Regulation 11 & Schedule 1			
Application to transfer (per license)			£900.00	£900.00	0.0%	Regulation 12 & Schedule 1			
Application for re-instatement (per license)			£900.00	£900.00	0.0%				
Application for provisional statement (per statement)			£2,625.00	£2,625.00	0.0%				

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval		
		License application - provisional statement holders (per license)	£900.00	£900.00	0.0%	Statutory Prescribed	Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007	For noting only/Non cabinet approval		
		Copy of license (per license)	£25.00	£25.00	0.0%					
		Notification of change (per license)	£50.00	£50.00	0.0%					
	Betting premises - excluding tracks	New application (per license)	£2,250.00	£2,250.00	0.0%		Statutory Prescribed		Regulation 5 & Schedule 1	For noting only/Non cabinet approval
		Annual fee (per license)	£450.00	£450.00	0.0%				Regulation 8 & Schedule 1	
		Application to vary (per license)	£1,125.00	£1,125.00	0.0%				Regulation 11 & Schedule 1	
		Application to transfer (per license)	£900.00	£900.00	0.0%				Regulation 12 & Schedule 1	
		Application for re-instatement (per license)	£900.00	£900.00	0.0%				Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007	
		Application for provisional statement (per statement)	£2,250.00	£2,250.00	0.0%					
		License application - provisional statement holders (per license)	£900.00	£900.00	0.0%					
		Copy of license (per license)	£25.00	£25.00	0.0%	Statutory Prescribed	Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007	For noting only/Non cabinet approval		
		Notification of change (per license)	£50.00	£50.00	0.0%					
Licences and Registrations Page 126	Family entertainment centres	New application	£1,500.00	£1,500.00	0.0%	Statutory Prescribed	Regulation 5 & Schedule 1	For noting only/Non cabinet approval		
		Annual fee	£565.00	£565.00	0.0%		Regulation 8 & Schedule 1			
		Application to vary	£750.00	£750.00	0.0%		Regulation 11 & Schedule 1			
		Application to transfer	£715.00	£715.00	0.0%		Regulation 12 & Schedule 1			
		Application for re-instatement	£715.00	£715.00	0.0%		Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007			
		Application for provisional statement	£1,500.00	£1,500.00	0.0%					
		License application - provisional statement holders	£715.00	£715.00	0.0%					
		Copy of license	£25.00	£25.00	0.0%		Statutory Prescribed		Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007	
	Notification of change	£50.00	£50.00	0.0%						
	Gaming centres	New application	£1,500.00	£1,500.00	0.0%		Statutory Prescribed		Regulation 5 & Schedule 1	For noting only/Non cabinet approval
Annual fee		£750.00	£750.00	0.0%	Regulation 8 & Schedule 1					
Application to vary		£750.00	£750.00	0.0%	Regulation 11 & Schedule 1					
Application to transfer		£900.00	£900.00	0.0%	Regulation 12 & Schedule 1					
Application for re-instatement		£900.00	£900.00	0.0%	Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007					
Application for provisional statement		£1,500.00	£1,500.00	0.0%						
License application - provisional statement holders		£900.00	£900.00	0.0%						
Copy of license	£25.00	£25.00	0.0%	Statutory Prescribed	Gambling Act (Premises Licence Fees) (Eng & Wales) Regs 2007					
Notification of change	£50.00	£50.00	0.0%							
Permits	FEC gaming machine / prize gaming – Application fee		£300.00	£300.00	0.0%	Statutory Prescribed	Regulation 3 Small Society Lotteries (Registration of Non-Commercial Societies) Regulations 2007	For noting only/Non cabinet approval		
			£150.00	£150.00	0.0%					
	Licensed premises gaming machine permit – Annual fee	£50.00	£50.00	0.0%	Regulation 8 Gambling Act 2005 (Club Gaming and Club Machine Permits) Regulations 2007					
	Licensed premises - Notification of 2 or less gaming machines	£50.00	£50.00	0.0%						
	Club gaming / gaming machine permit – Application fee	£200.00	£200.00	0.0%						
	Club gaming / gaming machine permit – Annual fee	£50.00	£50.00	0.0%						
Combination Driver (CD) Licensing	PH & HC Driver - Renewal (1 year)	£286.00	£305.00	6.6%						

List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
		PH & HC Driver - New Application (3 year)	£375.00	£400.00	6.7%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval	
		PH & HC Driver - Renewal (3 year)	£330.00	£352.00	6.7%				
		PH & HC Driver - Replacement badge	£17.00	£18.00	5.9%				
		PH & HC Driver - Replacement badge change of operator	£17.00	£18.00	5.9%				
		PH & HC Driver - copy of paper licence	£17.00	£18.00	5.9%				
Licences and Registrations		PH & HC Driver - Knowledge test	£45.00	£48.00	6.7%				
		PH & HC Vehicle - New application	£300.00	£320.00	6.7%				
		PH & HC Vehicle - Renewal application	£250.00	£266.00	6.4%				
		PH & HC Vehicle - Transfer	£90.00	£96.00	6.7%				
		PH & HC Vehicle - Change of vehicle	£250.00	£266.00	6.4%				
		PH & HC Vehicle - Copy of paper licence	£17.00	£18.00	5.9%				
		PH & HC Vehicle - Replacement plate	£26.00	£27.50	5.8%				
		PH & HC Vehicle - Copy of certificate of compliance	£17.00	£18.50	8.8%				
		PH Vehicle - Exemption	£51.50	£55.00	6.8%				
	Combination Driver Licence (CD)	CDriver - Renewal (1 year)	CDriver - Renewal (1 year)	£286.00	£305.00	6.6%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval
			CDriver - New application (3 year)	£375.00	£400.00	6.7%			
			CDriver - Renewal (3 year)	£330.00	£352.00	6.7%			
	Private Hire Operators (PHO)	Chauffeurs 1 vehicle	£150.00	£160.00	6.7%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval	
	1 year grant and renewal	Operator Up to - 5 vehicles	Operator Up to - 5 vehicles	£302.50	£322.00	6.4%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval
			Operator Up to - 15 vehicles	£396.60	£423.00	6.7%			
			Operator Up to - 25 vehicles	£654.50	£698.00	6.6%			
			Operator Up to - 35 vehicles	£918.50	£980.00	6.7%			
			Operator Up to - 45 vehicles	£1,177.00	£1,255.00	6.6%			
			Operator Up to - 55 vehicles	£1,441.00	£1,537.00	6.7%			
Operator Up to - 65 vehicles			£1,705.00	£1,819.00	6.7%				
Operator Up to - 75 vehicles			£1,969.00	£2,100.00	6.7%				
Operator Up to - 85 vehicles			£2,123.00	£2,265.00	6.7%				
Operator Up to - 99 vehicles			£2,691.00	£2,871.00	6.7%				
Operator 100 vehicles and over	£2,623.50	£2,799.00	6.7%						
Private Hire Operators (PHO)	Chauffeurs 1 vehicle	£452.00	£482.00	6.6%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval		
5 year grant and renewal	Operator Up to - 5 vehicles	Operator Up to - 5 vehicles	£907.50	£968.00	6.7%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval	
		Operator Up to - 15 vehicles	£1,188.00	£1,267.00	6.6%				
		Operator Up to - 25 vehicles	£1,963.00	£2,094.00	6.7%				
		Operator Up to - 35 vehicles	£2,755.50	£2,940.00	6.7%				
		Operator Up to - 45 vehicles	£3,531.00	£3,767.00	6.7%				
Licences and Registrations	Licence to store explosives/fireworks - new	Operator Up to - 55 vehicles	£4,323.00	£4,612.00	6.7%	Statutory Discretionary	s70, Local Government (Miscellaneous Provisions) Act 1976	For noting only/Non cabinet approval	
		Operator Up to - 65 vehicles	£5,115.00	£5,457.00	6.7%				
		Operator Up to - 75 vehicles	£5,907.00	£6,302.00	6.7%				
		Operator Up to - 85 vehicles	£6,396.00	£6,824.00	6.7%				
		Operator Up to - 99 vehicles	£7,804.50	£8,327.00	6.7%				
		Operator 100 vehicles and over	£7,870.50	£8,397.00	6.7%				
		Replacement Licence	£17.00	£18.00	5.9%				
Licence to store explosives/fireworks - new	0-250kg	£111.00	£111.00	0.0%	Statutory Prescribed				

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List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
	Licence to store - renewal	0-250kg	£55.00	£55.00	0.0%	Statutory Prescribed	Explosives Regulations 2014 / Fireworks Regulations 2004, reg. 9 Licensing of fireworks suppliers etc.	For Noting only/Non cabinet approval
	Licence to store - new	250-2000kg	£189.00	£189.00	0.0%	Statutory Prescribed		
	Licence to store - renewal	250-2000kg	£87.00	£87.00	0.0%	Statutory Prescribed		
	Variation		£37.00	£37.00	0.0%	Statutory Prescribed		
	Transfer		£37.00	£37.00	0.0%	Statutory Prescribed		
	Replacement		£37.00	£37.00	0.0%	Statutory Prescribed		
	Any other variation		£90.00	£96.00	6.7%	Statutory Discretionary		
	License to sell (fireworks)	Max and for other charges periods detailed on internet	£500.00	£500.00	0.0%	Statutory Prescribed		
	Street Entertainment License	Busker's license	£0.00	£0.00		Statutory Prescribed		
	Paid for Licensing Advice	Pre-Application Advice	£90.00	£96.00	6.7%			
	Any Licence which requires amendment and isn't statutory fees	-	£45.00	£48.00	6.7%			
Enforcement	Immigration Inspection Fees		£126.23	£134.69	6.7%	Discretionary	S93 - Local Government Act / Localism Act 2011	
	Environmental Crime	Fixed Penalty - Duty of Care - transfer of waste	£200 default	£600 (£400 if paid within 10 days)	200.0%	Statutory Discretionary	S34ZA Environmental Protection Act 1990	
		Fixed Penalty - Waste Deposit (fly tipping)	£200 default	£1000 (£500 if paid within 10 days)	400.0%	Statutory Discretionary	S33ZA Environmental Protection Act 1990	
	Environmental Crime	Fixed Penalty - Littering	£150	£500 (£300 if paid within 10 days)	333.0%	Statutory Prescribed	S88 Environmental Protection Act 1990	For noting only
		Fixed Penalty - Distributed of printed material on designated land	£100	£100	0.0%	Statutory Prescribed	Para 7, Schedule 3A Environmental Protection Act 1990	For noting only
	Vehicles	Fixed Penalty - Failure to comply with waste receptables notice	£100 (£60 if paid within 10 days)	£100 (£60 if paid within 10 days)	0.0%	Statutory Prescribed	S.46C Environmental Protection Act 1990	For noting only
		Fixed Penalty - Abandoning a vehicle	£200 (120 if paid within 10 days)	£200 (£120 if paid within 10 days)	0.0%	Statutory Prescribed	S.2A Refuse Disposal (Amenity) Act 1978	For noting only
		Fixed Penalty - Exposing vehicles for sale on a road	£100 (£60 if paid within 10 days)	£100 (£60 if paid within 10 days)	0.0%	Statutory Prescribed	s.3 Clean Neighbourhoods and Environment Act 2005	For noting only
	Stray Dogs	In office hours	£49.65	£52.98	6.7%	Statutory Discretionary	s149 Environmental Protection Act 1990	
		Outside of office hours and weekends	£141.85	£151.35	6.7%			
		Daily kennelling charge	£21.35	£22.78	6.7%			
Trading Standards	Primary Authority Partnership Scheme		£90.00	£96.00	6.7%	Discretionary	Section 27A, Regulatory Enforcement and Sanctions Act 2008	
Public Protection/ Food Safety	Export Certificates	Per certificate	£134.00	£143.00	6.7%	Discretionary		
	Paid for business support advice / regulation	As and when hourly rate pro rata	£90.00	£96.00	6.7%	Discretionary		
	Food Hygiene Rating Rescore	Commercial charge for revisiting if firm requests after initial visit	£213.50	£250.00	17.1%	Statutory Discretionary	Food Standards Act 1989	For Noting only
	Organic Import Certificate	Per certificate	£45.00	£134.00	197.8%	Statutory Prescribed	Reg 15, Organic Products Regulations 2009	
	Provision of Safer Food, Better Business (SFBB) pack	Advice and guidance for food businesses, per pack, print and postage	£20.00	£25.00	25.0%	Discretionary		
Blue Badge Approved Applications	Blue Badge Approved Applications	Charge for blue badges for disabled parking that last 3 years	£10.00	£10.00	0.0%	Statutory Prescribed	Regulation 6(1) -Disabled Persons(Badges for Motor Vehicles)(England)Regulations 2000	For Noting only
Environment	Environment Searches	Environmental Reports prepared for clients	£235.00	£260.00	10.6%	Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
Environment	Petroleum Licensing Annual Licence Fee (Petroleum Consolidation Regulations) 2014	up to 2,500 litres petrol storage	£42.00	£46.00	9.5%	Statutory Prescribed	Regulation 66, Environmental Permitting	

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
		2,500 litres but not exceeding 50,000 litres storage	£58.00	£62.00	6.9%	Statutory Prescribed	(England and Wales) Regulations 2016		
		above 50,000 litres	£120.00	£131.00	9.2%				
	Environmental Permitting 4.5% on set Fees	Standard process application	£1,650.00	£1,650.00	0.0%	Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016		
		PVRI, Dry Cleaners Application Fee	£155.00	£155.00	0.0%				
	Vrs and other reduced Fee Activities	£362.00	£362.00	0.0%					
			LA-IPPC (PART A2) charges for 2017/18	£3,363.00	£3,363.00	0.0%	Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
			Annual Subsistence Charge (Standard process low risk)	£772.00	£772.00				
			Annual Subsistence Charge (Standard process medium risk)	£1,161.00	£1,161.00				
			Annual Subsistence Charge (Standard process high risk)	£1,747.00	£1,747.00				
			PVRI, Dry Cleaners L/M/H Subsistence Charge	£79/£158/£237	£79/ £158/ £237				
PVR 1 & 11 combined L/M/H Subsistence Charge			£113/£226/£341	£113/ £226/ £341					
Vrs and other reduced Fee Activities Subsistence Charge			£228/£365/£548	£228/ £365/ £548					
Sports Pitches	Adult Football	Single game	£83.82	£83.82	0.0%	Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976		
	Youth Football	Single game	£48.73	£48.73	0.0%				
	Cricket Grass Pitch	Single game/midweek - per hour	£20.60	£20.60	0.0%				
	Cricket Grass Pitch	Mid week block booking 10 games - per hour	£15.45	£15.45	0.0%				
	Cricket Grass Pitch	Single/weekend per match	£61.80	£61.80	0.0%				
	Cricket Grass Pitch	Weekend block booking 10 games - per match	£46.35	£46.35	0.0%				
	Cricket Grass Pitch	Single/weekend with changing room - per match	£103.00	£103.00	0.0%				
	Cricket Grass Pitch	Weekend with changing room block booking 10 games - per match	£77.25	£77.25	0.0%				
	Cricket Non Turf	Single game/midweek	£15.45	£15.45	0.0%				
	Cricket Non Turf	Single/weekend	£46.35	£46.35	0.0%				
Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Main Hall	£53.70	£53.70	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
		Main Hall - Weddings & Parties (until 11pm)	£58.92	£58.92	0.0%				
		Rooms 1 & 2	£36.26	£36.26	0.0%				
		Rooms 1 & 2 - Weddings & Parties (until 11pm)	£39.08	£39.08	0.0%				
		Rooms 2 & 3	£36.26	£36.26	0.0%				
			Rooms 2 & 3 - Weddings & Parties (until 11pm)	£39.08	£39.08				0.0%
			Room 1 or 2 or 3	£22.94	£22.94				0.0%
			Room 1 or 2 or 3 - Weddings & Parties (until 11pm)	£26.90	£26.90				0.0%
			Room 4	£19.55	£19.55				0.0%
			Main Hall AV Equipment (Screen, Projector & Sound)	£56.65	£56.65				0.0%
Britwell Centre		Main Hall Projector & Wide Screen	£28.33	£28.33	0.0%				
		Main Hall	£44.19	£44.19	0.0%				
		Main Hall Weddings & Parties	£58.92	£58.92	0.0%				

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval	
Facilities Management - Hire of Venues/ Premises		Room 1	£36.26	£36.26	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
		Room 1 - Weddings & Parties (until 11pm)	£39.08	£39.08	0.0%				
		Room 2	£19.55	£19.55	0.0%				
		Commercial Kitchen	£33.99	£33.99	0.0%				
		Langley Pavilion	Main Hall	£42.18	£42.18	0.0%	Discretionary		S93 - Local Government Act / Localism Act 2011
		Main Hall - Weddings & Parties (until 11pm)	£56.24	£56.24	0.0%				
		Small Hall	£19.47	£19.47	0.0%				
		Small Hall - Weddings and Parties (until 11pm)	£24.34	£24.34	0.0%				
		Meeting Room 1 and 2	£11.90	£11.90	0.0%				
		Office	£11.25	£11.25	0.0%				
		Cippenham Centre	Main Hall	£51.26	£51.26	0.0%	Discretionary		S93 - Local Government Act / Localism Act 2011
		Main Hall -Weddings & Parties (until 11pm)	£56.24	£56.24	0.0%				
		Weekes Drive	Main Hall	£46.28	£46.28	0.0%	Discretionary		S93 - Local Government Act / Localism Act 2011
		Main Hall - Weddings & Parties (until 11pm)	£56.24	£56.24	0.0%				
		Small Hall	£19.47	£19.47	0.0%				
		Small Hall - Weddings and Parties (until 11pm)	£24.34	£24.34	0.0%				
		Upton Lea Centre	Main Hall	£42.18	£42.18	0.0%	Discretionary		S93 - Local Government Act / Localism Act 2011
		Main Hall - Weddings & Parties	£56.24	£56.24	0.0%				
		Small Hall	£19.47	£19.47	0.0%				
		Small Hall - Weddings and Parties	£24.34	£24.34	0.0%				
	Meeting Room 2	£11.90	£11.90	0.0%					
	Westfield Centre	Main Hall	£21.63	£21.63	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
	Main Hall - Weddings & Parties	£25.96	£25.96	0.0%					
	Meeting Room 1	£9.33	£9.33	0.0%					
	Kitchen	£5.95	£5.95	0.0%					
	Manor Park Centre	Main Hall	£32.99	£32.99	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
	Main Hall - Weddings & Parties	£37.85	£37.85	0.0%					
	Meeting Room 1	£11.25	£11.25	0.0%					
	Outdoor Hardcourt Area	£18.39	£18.39	0.0%					
	Kitchen	£5.95	£5.95	0.0%					
	Manor Park Pavilion	Small Hall	£27.36	£27.36	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
		Small Hall - Weddings & Parties	£32.77	£32.77	0.0%				
	The Curve	Gallery	£19.55	£19.55	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011		
	Meeting Room 4- GF	£9.78	£9.78	0.0%					
	Green Room	£13.04	£13.04	0.0%					
	The Venue	£66.85	£66.85	0.0%					
	Combined (The Venue and Green Room)	£73.36	£73.36	0.0%					
	IT Suite (Room 3) using equipment- First Floor	26.059	£26.06	0.0%					
	IT Suite (Room 3) not using equipment- First Floor	£22.94	£22.94	0.0%					
	Meeting Room 1 or 2	£22.94	£22.94	0.0%					
	Meeting Room 1 & 2 combined package	£39.09	£39.09	0.0%					
	Cafe hire as part of event - only to serve food and drink	£11.33	£11.33	0.0%					
	Cafe hire as part of event - to sell food and drink	£16.50	£16.50	0.0%					
	Arbour Park	Medical room	£17.00	£17.00	0.0%				

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List of current (2023/24) and proposed (2024/25) fees and charges

Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
		Changing room only (when not hiring with the Pitch)	£28.33	£28.33	0.0%			
		Room 1 or 2 including Terrace	£22.94	£22.94	0.0%			
Facilities Management - Hire of Venues/ Premises		Additional one off cost for each of the North and South terraces (i.e.) set up tables/chairs etc	£33.99	£33.99	0.0%			
		Club Room	£19.55	£19.55	0.0%			
		Kitchen Ground Floor or First Floor - if hired on it's own	£33.99	£33.99	0.0%			
		Function Space only	£28.33	£28.33	0.0%			
		Training Room 1 or 2 - Wedding/Parties/Wakes	£33.99	£33.99	0.0%			
		Function Space - Weddings/Parties/Wakes	£45.39	£45.39	0.0%			
		Whole of first floor	£67.98	£67.98	0.0%			
		Whole of first floor - Weddings & Parties	£107.64	£107.64	0.0%			
		Function Space & Training Room 1 or 2 Weddings & parties	£79.31	£79.31	0.0%			
		Full Pitch with floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£135.96	£135.96	0.0%			
Page 131		Full Pitch with floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£101.97	£101.97	0.0%			
		Full Pitch without floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£124.63	£124.63	0.0%			
		Full Pitch without floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£96.31	£96.31	0.0%			
		Half Pitch with floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£67.98	£67.98	0.0%			
		Half Pitch with floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£56.65	£56.65	0.0%			
		Half Pitch without floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£61.22	£61.22	0.0%			
		Half Pitch without floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£50.99	£50.99	0.0%			
		Third of a pitch with floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£45.32	£45.32	0.0%			
		Third of a pitch with floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£33.99	£33.99	0.0%			
								Discretionary

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
Facilities Management - Hire of Venues/ Premises		Third of a pitch without floodlights - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£39.66	£39.66	0.0%			
		Third of a pitch without floodlights - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£28.33	£28.33	0.0%			
		Full day - full pitch and changing room facility (up to 7 hours) this price includes Flood Lights, use of Ground Floor Rooms & First Floor Rooms. Including referees room 1 & 2. (package only available for league or cup competition hirers)	£793.10	£793.10	0.0%			
		Half day – full pitch and changing room facility (up to 4 hours) this price includes Flood Lights, use of Ground Floor Rooms & First Floor Rooms (package only available for league or cup competition hirers).	£419.21	£419.21	0.0%			
Page 132		Children's Sports Parties (includes pitch, club room and community kitchen	£215.27	£215.27	0.0%			
		Schools Full Pitch Hire (cup games include utilising upstairs meeting rooms) Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£566.50	£566.50	0.0%			
		Schools Full Pitch Hire (cup games include utilising upstairs meeting rooms)- Charge P/HR Off Peak Monday to Friday 9am to 5pm	£305.91	£305.91	0.0%			
		Schools Full Pitch Hire (cup games include utilising upstairs meeting rooms) - hourly rate	£67.98	£67.98	0.0%			
		Schools Half Pitch Hire - Charge P/HR Peak Monday to Friday 5pm to 10pm Saturday and Sunday 9am to 10pm	£283.25	£283.25	0.0%			
		Schools Half Pitch Hire - Charge P/HR Off Peak Monday to Friday 9am to 5pm	£152.96	£152.96	0.0%			
		Schools Half Pitch Hire hourly rate	£39.66	£39.66	0.0%			
		Coach Parking	£22.66	£22.66	0.0%			
		Standard charges across our assets if not already specified						
		Smart Board, Laptop and projector	£22.66	£22.66	0.0%			
	Flip chart & Stand	£11.33	£11.33	0.0%				
	Projector	£11.33	£11.33	0.0%				
	Laptop	£11.33	£11.33	0.0%				
	Smartboard	£11.33	£11.33	0.0%				

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Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Increase	Basis For Charging	Legislation Giving Power To Charge	Noting only/ Non Cabinet Approval
Facilities Management - Hire of Venues/ Premises		Main Hall Projector & Wide Screen	£28.33	£28.33	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
		Stage Delivery	£90.75	£90.75	0.0%			
		Stage set up	£22.66	£22.66	0.0%			
		Storage per square metre	£3.40	£3.40	0.0%			
		Teas, Coffees & Biscuits (per person)	£1.58	£1.58	0.0%			
		Lecton	£11.33	£11.33	0.0%			
		AV equipment	£56.65	£56.65	0.0%			
		Kitchen	£11.33	£11.33	0.0%			
	Car Park Space	£5.50	£5.50	0.0%				
	Observatory house - Council Chambers	Council Chambers - Hourly Rate	£169.95	£169.95	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
		Council Chambers - Half Day Rate - Up to 4 hours 10% discount on hourly rate & includes use of all equipment	£594.00	£594.00	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
Page 133		Council Chambers - Full Day Rate Up to 7 hours 10% discount on hourly rate & includes use of all equipment	£1,039.50	£1,039.50	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
		Combined Package - Council Chambers & ground floor large open area for canapes	£215.00	£215.00	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
		Combined Package - Half Day Rate - Up to 4 hours 10% discount on hourly rate & includes use of all equipment	£774.00	£774.00	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
		Combined Package - Full Day Rate Up to 7 hours 10% discount on hourly rate & includes use of all equipment	£1,354.00	£1,354.00	0.0%	Discretionary	S93 - Local Government Act / Localism Act 2011	
** All venue hire bookings are exempt from VAT. VAT for security costs for Weddings and Parties will be applied.								
**We have a corporate security contract in place and the charge per hours dependant on the type of security required is £9.27 and £12.50								
Children's Centres	Childcare Fees	Hourly rate- Under 2	£7.47	£7.47	0.0%	Discretionary	s1, Localism Act 2011	
Children's Centres	Childcare Fees	Hourly rate- 2 year olds	£6.77	£6.77	0.0%	Discretionary	s1, Localism Act 2011	
Children's Centres	Childcare Fees	Hourly rate- 3 & 4 year olds	£6.07	£6.48	0.0%	Discretionary	s1, Localism Act 2011	
Children's Centres	Childcare Fees	Hourly rate- over 5	£5.13	£5.13	0.0%	Discretionary	s1, Localism Act 2011	

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Slough Borough Council

Report To:	Council
Date:	7 th March 2024
Subject:	Housing Revenue Account (HRA) 30yr Business Plan and Medium Term Budgets 2024/25
Lead Member:	Councillor Paul Kelly, Highways, Housing and Transport
Chief Officer:	Patrick Hayes, Executive Director, Regeneration, Housing & Environment, and Adele Taylor, Executive Director, Finance & Commercial
Contact Officer:	Chris Stratford, Assistant Director, Housing
Ward(s):	All
Exempt:	NO
Appendices:	A – HRA 30-year revenue budget B – HRA 30-year capital programme C – HRA 5-year revenue budget D – HRA 5-year capital programme E – HRA draft reserves & balances

1. Summary and Recommendations

- 1.1 This report sets out the proposed 30-year Business Plan for the Housing Revenue Account (HRA) and considers both the Revenue and Capital position. The Revenue Business plan over a 5-year period projects total income of £236.72m and expenditure of £222.268m. The HRA Capital Programme provides for a total capital investment of £105.313m over the next 5 years and a total of £683.188m over the 30-year period.
- 1.2 The Business Plan demonstrates that Slough Borough Council is able to fund the proposals subject to the assumptions within the plan, and that the HRA remains sustainable and viable over the 30-year period.
- 1.3 The Cabinet considered the report at its meeting held on 26th February 2024 and agreed that it be recommended to Council.

Recommendations:

- 1.4 Council is recommended to resolve:
 - a) That the HRA revenue budget for 2024/25 be approved as set out in Table 3 & Appendix C which reflects the annual rents & service charges increases already approved by Cabinet.

- b) That the HRA 5-year Capital Programme as set out in Table 4 & Appendix D be approved.
- c) That the draft 5-year HRA reserves and balances as set out in Appendix E be noted.

Reason

- 1.5 Section 76 of the Local Government and Housing Act 1989 requires Local Authorities with a Housing Revenue Account (HRA) to set a budget for the account, which is based on best assumptions, that avoids a deficit and keeps the HRA under review.
- 1.6 The budget has developed from a review of the baseline budget, current expenditure on Housing Service and capital investment to maintain and improve the Housing Stock to a decent standard.

Commissioner Review

- 1.7 The Council is required to prepare on an annual basis an updated Housing Revenue Account (HRA) 30-year Business Plan, which sets out the long-term financial position of this ring-fenced account. The Plan has a key focus on the medium-term as it considers the strategic objectives of the Council, the impact of legislative changes (such as the Building Safety Act 2022), key elements of the HRA financial operations and implications of the Plan on rents, service charges, disposals, and regeneration. The medium term provides more certainty on costs, demands, resources and pressures, and provides an indication of long-term sustainability.

This evolving Plan will be used as a tool to enable the prioritisation of housing investment, to assess the impact of decision making around stock acquisition, disposals of surplus assets, long-term Treasury Management Strategy, and maximising resources to benefit all the corporate priorities.

The Commissioners are content with this report.

2. Introduction

- 2.1 The HRA business plan reflects is the Council's spending and borrowing to maintain its stock, operate services for its tenants and leaseholders, and if appropriate design and build new council homes. As with any other business plan, it must show that the Council has clear proposals for achieving its objectives and that these are financially viable in the short, medium, and long term. Having an HRA Business Plan that is approved by full Council, based on reasoned assumptions and an underlying financial model, forms the basis of good governance and sound financial management. It demonstrates that we are spending residents' rent and service charges effectively and achieving value for money and managing debt and reserves to maintain a viable HRA overall.
- 2.2 This business plan recognises the realities of the financial pressures faced by local authorities across the United Kingdom especially the local situation in Slough Borough Council. A prudent and pragmatic approach has been adopted to reflect

an organisation that is prepared to live within its means, balance its budgets and deliver best value for taxpayers and service users.

- 2.3 The need to ensure that Slough Borough Council (SBC) stays on a financially sustainable footing and responds to stock investment required to meet government target has meant significant increase to the capital programme. The proposed five-year HRA capital programme budget is £105.313m compared to £52.71m in the 2023/24 five-year HRA capital programme budget. The increase is as a result of additional De-carbonisation work and new Affordable Housing costs.
- 2.4 The business plan projections reflect the income and expenditure required to manage the landlord function and, at the same time, work towards the Council's objectives to maintain and improve stock condition.

3. HRA Background

- 3.1 The HRA specifically accounts for revenue income and expenditure relating to the Council's own housing stock and is ring fenced from the Council's General Fund as required by the Local Government and Housing Act 1989, which specifies the items that can be charged and credited to it. The account must include all costs and income relating to the Council's landlord role (except in respect of leased accommodation, for households owed a homeless duty, and in respect of accommodation provided other than under Housing Act powers). The Council has a legal duty to budget to ensure the account remains solvent and to review the account throughout the year.
- 3.2 The HRA self-financing system for Council Housing was implemented in April 2012. Under HRA self-financing, the Council's HRA continues to be a ring-fenced account (income and expenditure) for Council dwellings. HRA self-financing is intended to allow local authority landlords to manage and maintain their own stock from the rental income they generate.
- 3.3 The introduction of HRA self-financing was supposed to herald a more certain future for local authorities giving them more responsibility and to give them greater flexibility over their accounts. It was intended that authorities would also use self-financing as the opportunity to determine priorities with a more strategic longer-term view rather than on a year-to-year basis. This new approach as well as giving more responsibility to authorities also ensured that there was more risk for them. Spend and income for both capital and revenue had to be projected for in future years, treasury management and repayment of debt had to be accounted for, and the viability of the HRA had to be ensured.
- 3.4 In October 2018, the government announced that the HRA borrowing cap would be lifted, revoking the previous determinations that specified local authorities' limits on indebtedness. This has provided councils with new borrowing powers to increase their housing supply, with a focus on mixed-tenure development including homes for social rent, affordable rent, and shared equity products. Government is presently carrying out a further review of the HRA and a consultation paper is expected to emerge in 2024.
- 3.5 Maintaining a residential property portfolio of 6,014 tenanted homes and 1,535 leasehold homes is a major financial commitment. Furthermore, the primary source of funding to meet this commitment is rent paid by tenants and the Council is strictly limited as to the extent it can raise these rents. It is therefore of utmost importance

that the Council is clear as to how it intends to balance income and expenditure over time to ensure the property portfolio receives the level of investment it requires and borrowing stays within the necessary prudential limits.

- 3.6 As well as investing in our existing housing stock to ensure all residents' homes are compliant, safe, warm, and dry, the Council will also wish to improve its housing stock, invest in significantly reducing its carbon footprint and deliver some new affordable housing unit over the life of the Plan. Further improvements and regeneration projects are also likely to require funding during this period.
- 3.7 Each year the Council must review, update, and approve the Plan in line with best practice. A re-profiling of capital expenditure proposals and updates on how the Council plans to finance the capital programme including use of surplus capital receipts, grants and HRA borrowing, is also be carried out annually.

4. National and local priorities that impact the HRA Business Plan

- 4.1 From April 2020 local authority rents have been regulated by the Regulator of Social Housing, alongside housing associations and other registered providers. Annual rent increases must comply with government rents policy for Social Housing 2019. The standard rent increases are currently limited to an increase of up to CPI plus 1% from April 2020 to 2024/25 (based upon CPI at the preceding September), with properties below target rent levels moved directly to target rent only when they become void.
- 4.2 The Business Plan therefore reflects rent, service and other charges as approved by Cabinet in January. It reflects a rent increase of 7.7% in 2025/25, the maximum increase allowed by the current rent regulation and calculated at CPI + 1%, where the September CPI is 6.7%. The council continues to exercise its discretion under the rent restructuring regulation to set rents for re-lets (both new tenants and transfers) up to formula target rent. Tenant service charges and non-dwelling rents and charges have also increased by 7.7% in 2024/25
- 4.3 The Welfare Reform Act 2012 introduced radical changes to the welfare system, which included a reduction of housing benefits for social tenants if their accommodation is considered larger than required. It also introduced a new universal credit system to be implemented over time, where benefit payments would be made directly to the tenant, rather than the landlord. This change increases the risk of non-collection, which could lead to a rise in rent arrears.

5. New Burdens

- 5.1 There are increasing levels of housing tenancy fraud occurring within Slough. This is similar to the national picture. It is estimated that up to 20% of housing tenancies are subject in one way or another to fraudulent activity. This includes tenancy, succession, void, and subletting of dwellings. This clearly needs to be tackled given the scarce resource Affordable and social housing represents. The Plan makes provision of £0.1m for two housing fraud investigation officers dedicated to HRA fraud detection.

The Fire Safety (England) Regulations 2022 (the Regulations) have been introduced as an important step towards implementing the recommendations of the Grenfell Tower Inquiry Phase 1 report. The Regulations were introduced under Article 24 of the Fire Safety Order and I came into force on 23 January 2023. These

regulations make it a requirement in law for responsible persons of high-rise blocks of flats to provide information to Fire and Rescue Services to assist them to plan and, if needed, provide an effective operational response. These legislations have significant impact on the responsibilities of the Council as a landlord in the future as SBC own one high-rise block. SBC does however own a considerable number of blocks that are currently under 11 metres in height and the fire regulations applying to high rise whilst not strictly applying to these flats are likely to do so in the future. The Council has commenced and already completed significant fire safety works especially in the context of the remaining two high rise blocks it retains within its ownership. The BP has sufficient resources to complete these remaining works mainly fire door renewals and these resources will be reviewed accordingly to deal with any further legislative amendments should this be necessary. The overall plan however is in a good position to react to such changes if necessary.

- 5.2 Decarbonisation: A specialist survey has previously been completed by Savills and initial findings indicated a total decarbonisation investment requirement £204.32m is required over the full term of the Business Plans to deliver the full decarbonisation objectives currently set out by Government. The costs elements include improvements/replacement of central heating boilers/circuits, doors, windows, and internal/external structures etc. The full funding requirement for these costs is presently included in the investment costs as currently presented within the Plan.
- 5.3 It is important to note that Savills the Councils retained advisers for Business Planning purposes has provided some guidance in the context of inflationary pressures. Accordingly, over the next 5 years inflation adjustments have been made to take account of this advice before the BP returns to the original inflation assumptions previously made. Further an adjustment will be made to reflect the anticipated costs for the new RMI contract from 25/26 which will be designed to more closely reflect tenant expectations. Increased costs have now been included within the BP to cover the revised anticipated decarbonisation costs over the full 30-year cycle of the plan. Decarbonisation costs might be partially mitigated by the Council bidding for grant under the social housing decarbonisation fund and this bid has been submitted at the end of Jan 2024. It should however be noted this will only meet a very small proportion of the total costs identified above.
- 5.4 It is recognised nationally that councils will not to be able to fund all decarbonisation costs and that in reviewing the HRA regime it is hoped the government will recognise that Councils will need substantial capital grant input in excess of the current funding arrangements to achieve the full funding requirements
- 5.5 Damp and Mould: A review of the current approach of dealing with Damp and Mould incidents occurring in the Councils stock have been undertaken with Osbournes, the Repairs & Maintenance Contractor. Whilst some progress has been made understanding fully the needs associated with rectifying these issues, it is essential further proactive work is concluded as a priority. This includes the implementation of a risk-based inspection process currently now in place for those cases notified as needing a rapid response, along with a planned approach for those particular property archetypes which might be identified as requiring a planned maintenance and thermal improvements.
- 5.6 The initial costs and assumptions around a budget provision subject to an early technically based approach to these issues still needs further work but it is anticipated that some 25% of the stock is impacted in some way. This represents some 1,500 homes. Again, costs associated with technical risk assessed surveys,

rapid response delivery arrangements, and rectifying noncomplex repairs and improvements to dwellings are initially indicating a figure of some £800 per unit. This initial budget assuming some 1,200 properties visited during 23/24. The plan reflects a budget provision of £1m pa for Damp & Mould. The ongoing budget provision for damp and mould works will continue at the level of circa £1m per year until the issues have been eradicated through decarbonisation and stock improvement works.

- 5.7 The revised approach to damp and mould is already subject to government and Regulatory intervention and a new consultation paper on more rigid requirements to apply to social landlords has been issued on the 9 Jan 2024. The full impacts of these new requirements which prescribe tight timelines for responses and repairs to take place will need to be fully assessed in the coming weeks. Should there be any cost impacts members will be advised in due course. and it is imperative the Council responds fully to these new requirements, or it may be at risk of penalties being applied.
- 5.8 The Government stated that new funding may be withheld from any housing provider that is failing in their obligations to tenants. Providers in breach of the Social Housing Regulator's consumer standards may not be able to draw funds from the Affordable Homes Programme (AHP) until improvements are made.

6. Local Context: Doing right by Slough

- 6.1 Slough has the youngest average age (33) of any large town or city in the UK. It is also one of the most ethnically diverse places in the UK and has attracted people from across the world for over a century shaping it into a major trading area. The town remains very well connected, situated 25 miles west of central London with major transport routes and the UK main international airport in proximity.
- 6.2 Its location has helped create an £8 billion economy, with around 7,500 businesses, the highest concentration of UK headquarters of global companies outside of London and the second largest concentration of data centres in the world. Slough's top three specialised employment areas are warehousing and logistics (4.1 times greater than the national average), utilities and waste, and ICT media and creative services.
- 6.3 However, Slough's business and connectedness has not brought prosperity to all its residents. While it has the second highest average workplace earnings after London, deprivation is high across much of the borough. In April 2021, 23% of the working aged population in Slough were claiming government-based benefits. The recent pandemic affected Slough particularly badly with increases in claims for unemployment-related benefits and with an average rate of 89 in 1,000 persons aged 16-64 claiming unemployment support. There is a recognised need to increase the skills of local residents – particularly with NVQ3 qualifications and above – so that Slough's communities can be competitive and secure productive jobs.
- 6.4 Despite comparatively low levels of skills, Slough has a range of excellent primary and secondary schools. In 2019 57% of pupils achieved GCSE grade 5 or above in English and Maths, better than the national average of 43%, putting Slough consistently in the top 10 best performers in the country. But at A-level further progress remains important. 12.3% achieved grades AAB or higher, below the national average of 14.1% and the Council needs to understand the difference in

outcomes between 16 and 18, and work with schools and partners to find ways to address this gap.

- 6.5 Geographically small, by comparison to other unitary council areas, Slough is a collection of formerly distinct villages and neighbourhoods, which still retain their distinct identity and characteristics today as clearly defined residential suburbs. House prices are relatively high, with affordability challenges contributing to high levels of deprivation, and in some parts of the borough the quality of housing is poor. There are high numbers of individuals requiring temporary housing, and the management of the housing stock including Slough's repairs service is not as responsive as it should be to its tenants.
- 6.6 With deprivation and challenging housing conditions often comes poor health and this is particularly true in Slough. Life expectancy is significantly below the national average and women on average can expect to live the last 24 years of their life in poor health (compared to 20 years on average in England), while men can expect to live the last 18 years of life in poor health (compared to 16 years in England). Key health and wellbeing challenges for the borough include ensuring a healthy start to life, improving childhood obesity, oral health, smoking, physical inactivity, diabetes, TB, alcohol and substance misuse, mental health issues and early deaths from cardiovascular disease.
- 6.7 With crime levels high when compared to other parts of the Thames Valley there are specific concerns around violent crime including domestic violence which is high. The Council has already begun to work more closely with partner organisations and agencies especially the police. It is reviewing its ASB policy position and has recently completed assessments around Safe Home data and information. This will result in a new Safe Home Strategy emerging shortly.
- 6.8 While Slough has a small footprint and is tightly bound, it does have a significant number of public green spaces and leisure facilities to provide opportunities for the local population to be active. There are pockets where air quality is considered poor, and Slough's carbon footprint is relatively high and recycling rates low.

7. HRA Base Business Plan – Key General Assumptions

- 7.1 Housing Stock: Currently Slough Borough Council owns and manages over 7,549 properties (inclusive of social rented properties, leasehold, affordable homes, and commercial properties) across the borough though the HRA social and affordable rented properties is 6,014. While the overall number of homes in the borough has increased since the inception of self-financing in 2012, the number of council homes has fallen over the same period due to right to buy and other disposals. The 85 new acquisition or new build units is reflected in this business plan. The council will continue to explore partnership with other social providers interested in building new social and affordable homes in the borough.
- 7.2 Housing Demand: Demand for council homes remains high with demand outstripping supply. If the council is unable to provide the kind of homes that people want to live in, or can afford to live in, there is a risk that the void rates will increase, undermining both the financial viability of the HRA and the stability of local communities.

Table 1 – Key Business Planning Assumptions

Key Area	Assumption
General Inflation (CPI)	CPI = 6.7% 24/25, 2% 25/26 & thereafter
Social Rent	7.7% in 2024/25, and CPI at 2%+ 1% thereafter. Re-let 5% at Formula Rent
Non-dwelling Rent & Service Charges	7.7% in 2024/25, and CPI at 2% + 1% going forward.
Garages & Shop Rental Income	Income to reduce to 50% in 2024/25, and Nil thereafter
Right to Buy (RTB) Sale	30 in 2024/25, 25 in 2025/26 and 20 thereafter
Right to Buy Receipts	Projected receipts are based on pooling returns and 2022/23 sales (receipts).
Debt Management	Maturing debt refinanced throughout Plan with some debts repaid. No additional borrowing is planned. HRA opening Capital Financing Requirement (CFR) is £138m reducing to £134m in Year 17 as some debts are scheduled for repayment
HRA Minimum Working Balances	HRA minimum working balance of £4m is assumed which represent circa. 10% of annual gross rent
Repairs and Maintenance Major works	Expenditure is adjusted in line with September RPI at 8.9% in 24/25 and 3% thereafter and flexed in line with stock movements.
Supervision and Management	Expenditure is adjusted in line with September RPI at 8.9% in 24/25 and 3% thereafter
Energy Costs	Estimated outturn uplifted by September RPI at 8.9%.
Capital Investment in current stock	The Plan provides for over £200m for De-carbonisation works over 30years
Capital investment in New & additional stock	The Plan provides for £13m for empty & other property acquisition and remodelling of existing stock to help meet the growing demand for affordable housing
Voids	Rent loss from voids assumed to be 1.5% on Council dwellings
HRA Stock Movement	Baseline numbers are adjusted for projected RTB sales and new affordable housing supply. HRA rented stock level currently 6014 (social 5864, affordable homes 150), 1535 leasehold properties.
Capital charges	Based upon the HRA share of the Council's debt as at 1 April 2024 of £138m. No additional borrowing envisaged over the life of the business plan.

8. HRA Revenue Budget

- 8.1 Table 2 below set out the average rent per bedroom sizes for social housing stock. On average dwelling rents will increase from £117.58 per week currently to £126.62 per week from 1st April 2024, representing on average a £9.04 per week. This equates to an additional gross rent of £2.76m in 2024/25

Table 2: Social Housing Average Rent

Bedroom Size	Stock numbers	2024-25 Average weekly rent (£)
0	248	95.06
1	2,096	108.74
2	1,548	131.03
3	1,788	144.45
4	148	158.3
5	33	179.84
>5	3	175.97
Total	5,864	126.62

8.2 Table 3 below set out the proposed 2024/25 and the next four year revenue budget. It is estimated that the Plan will deliver surplus budgets in 2024/25 and in the next three years. As revenue contributions to the capital outlay is required in the last two years.

Table 3: 5-Year HRA Revenue Budget

	2023.24 Forecast £000	2024.25 Budget £000	2025.26 Budget £000	2026.27 Budget £000	2027.28 Budget £000	2028.29 Budget £000
Income						
Dwelling Rents	(36,906)	(40,783)	(41,686)	(43,072)	(44,370)	(45,665)
Non Dwelling Rents	(986)	(1,084)	(534)	(417)	(429)	(442)
Charges for services and facilities	(2,697)	(2,964)	(3,053)	(3,145)	(3,239)	(3,337)
Total Income	(40,589)	(44,831)	(45,273)	(46,633)	(48,039)	(49,444)
Expenditure						
Repairs and maintenance	12,474	13,585	13,992	13,805	14,219	14,646
Supervision and management	7,126	7,757	7,986	8,223	8,467	8,718
Service costs	4,074	4,436	4,569	4,707	4,848	4,993
Rents, rates, taxes and other charges	530	577	595	613	631	650
Increase/(decrease) in provision for bad debts	500	500	515	530	546	563
Depreciation and impairment of fixed assets	10,431	10,379	10,449	10,449	10,423	10,388
Capital Expenditure funded by the HRA	0	0	0	0	1,017	5,408
Total Expenditure	35,136	37,234	38,106	38,327	40,151	45,366
Net Cost of HRA Services	(5,453)	(7,597)	(7,167)	(8,306)	(7,887)	(4,078)
Interest payable incl amortisation	4,620	4,620	4,620	4,620	4,621	4,604
HRA investment income	(500)	(500)	(500)	(500)	(500)	(500)
(Surplus) / Deficit for the year	(1,334)	(3,478)	(3,047)	(4,187)	(3,766)	26
Transfer to/(from) HRA General Reserves	1,334	3,478	3,047	4,187	3,766	(26)
In year Balance	0	0	0	0	0	0

8.3 Rental & Service charge Income – The 2024/25 proposed Income budget net of voids is a total of £44.83m. This includes social housing & affordable dwelling rents, tenant & leasehold service charge income and non-dwelling rents & charges. The HRA also receives interest on general or earmarked revenue balances, funds set-aside in the major repairs reserve (MRR) or the revenue debt repayment reserve and any unapplied capital balances or unspent grants. The projected interest income in the HRA business plan for 2024/25 and onward is £0.500m.

- 8.4 Income from Garages & Shops is estimated to reduce to half from 2025/26 onwards as part of the stock is estimated to form part of the new Estates strategy. This is the likely level of garages to be retained by the HRA for letting to tenants in the future. The remaining garage sites and stock is potentially to be managed and or disposed of as part of the phase two Estates Strategy. Relevant repairs & maintenance and other associated costs will also transfer into the new estate management model. As part of the strategy an approach will be developed to ensure 'no detriment' to the HRA as a result of the disposals and or transfers
- 8.5 Repairs and Maintenance (R&M) budget funds the cost of repairing and maintaining the HRA housing stock and associated assets. R&M expenditure is projected at £13.585m in 2024/25 and is estimated to increase annually by inflation. The budget includes £1m provision for damp & mould and other interventions as required.
- 8.6 Supervision and Management budget includes costs of managing the housing stock estimated at £7.757m in 2024/25 and increasing thereafter by inflation. Supervision and management costs are assumed to be 90% fixed and so 10% of the average cost per unit is assumed to be saved when the housing stock decreases due to either Right to Buy sales, demolitions, or other disposals or increases due to additions.
- 8.7 Service costs reflects additional discretionary services currently provided to tenant & leaseholders and include communal heating and lighting, caretaking & cleaning, block maintenance, and grounds maintenance. These costs are recovered from relevant tenant & leaseholders.
- 8.8 Due to the current economic situation, Covid19, continued roll out of universal credit and the potential impact on council tenant ability to pay their rents, the business plan reflects an annual increase in provision of £0.500m in 24/25 and thereafter.
- 8.9 Rent, rates, taxes, and other charges budget of £0.577m in 2024/25 increasing by inflation thereafter reflects the costs of mainly council tax on empty properties and other landlord costs payable.
- 8.10 As at 1 April 2024, the Housing Revenue Account had external borrowing of £138.016m in different maturity loans with the Public Works Loans Board (PWLB), internal and other market, with assumed rate of 3.35% depending upon the term of the loan. The Business Plan assumed 3.35% average interest rate on borrowing equating to £4.620m payable in 2024/25 and subsequent years until 2028/29 when it drops slightly to £4.602m. The HRA borrowing consist of mainly a fixed term borrowing from the PWLB, market loans and internal borrowing.
- 8.11 The cost of local authority borrowing from PWLB has increased significantly following recent financial uncertainty and any future investment decisions are carefully considered because this will affect the HRA reserves. The Business Plan assumes no additional borrowing, debts are re-finance or repaid and when due.

9. Capital Programme & Funding

- 9.1 Housing stocks owned by the council must meet the Decent Homes Standard. Landlords must continue to maintain homes to at least this standard. The stock condition information from the surveys and the stock grading modelling provides the basis for the capital programme, which also includes expenditure on aids and adaptations, energy efficiency, the refurbishment of apartment blocks and our

estate improvement approach, bringing increased investment into the external environment. The Council agrees voluntarily to carry out minor aids and adaptations to improve quality of lives and to enable residents to live longer in their homes.

9.2 The Council's major work and planned maintenance schemes are on a rolling programme of works to improve the condition of existing stock. The planned works programme included in the business plan are renewal of central heating and boiler upgrades; replacement of external doors and windows; renewal of roofs and soffits; external lighting upgrades; garage improvements, de-carbonisation and external environmental improvements, kitchen and bathrooms, and thermal insulation.

9.3 Table 4 below set out the proposed annual capital programme budget for the next five year.

Table 4: 5-Year HRA Capital Programme

EXPENDITURE	2023.24	2024.25	2025.26	2026.27	2027.28	2028.29
	Forecast	Budget	Budget	Budget	Budget	Budget
	£000	£000	£000	£000	£000	£000
Commissioning of Repairs Maintenance & Investment Contract	50	250	0	0	0	0
Boiler Replacement and heating	317	618	840	1,037	1,371	1,397
Kitchen & Bathroom Replacement	446	900	1,400	1,770	1,966	2,105
Electrical Systems	138	328	675	732	1,162	1,196
External rendering, repairs and redecoration of housing block	2,519	985	1,006	1,296	1,511	1,627
Capitalised Repairs	300	103	105	108	110	113
FRA & Asbestos Removal Works	2,180	2,000	250	256	263	269
Major Aids & Adaptations	300	508	315	323	231	239
Garage & Environmental Improvements	527	500	500	500	500	500
Windows and Door Replacement	842	328	673	1,116	1,688	1,819
Roof Replacement	1,800	1,700	1,925	2,454	2,511	2,881
Structural	240	83	108	178	213	168
Security & Controlled Entry Modernisation	300	608	215	323	231	239
Capitalised voids	40	62	63	65	66	68
De-Carbonisation Works	500	8,173	8,173	8,173	8,173	8,173
Total - Repairs & Maintenance (RMI)	10,499	17,143	16,248	18,330	19,996	20,796
Tower & Ashbourne	900	0	0	0	0	0
Garrick House	0	1,000	1,000	0	0	0
Empty Property Acquisitions	0	1,500	1,500	1,500	0	0
The Foyer, Beacon House	0	3,300	1,000	0	0	0
Rigby Lodge	0	1,750	250	0	0	0
Total - Affordable Homes	900	7,550	3,750	1,500	0	0
TOTAL HRA CAPITAL PROGRAMME	11,399	24,693	19,998	19,830	19,996	20,796
FINANCING						
Major Repairs Reserve (MRR)	10,499	17,143	16,248	17,830	14,686	10,388
RTB Receipts	0	3,020	1,500	600	0	0
Retained Receipts	900	4,530	2,250	900	3,793	4,500
S106	0	0	0	500	500	500
Revenue Contributions	0	0	0	0	1,017	5,408
Total Financing	11,399	24,693	19,998	19,830	19,996	20,796

9.4 The Investment requirement is £24.693m in 2024/25 and a total of £105.313m over the 5 years. The Plan allows for £683.188m for maintaining and improving existing, developing new stock over the next 30 years. (See Appendix B). Based on the estimates over the 30-Year Plan, the HRA will continue to finance existing debts,

together with the ongoing supervision and management, repairs and maintenance costs and maintaining adequate reserves.

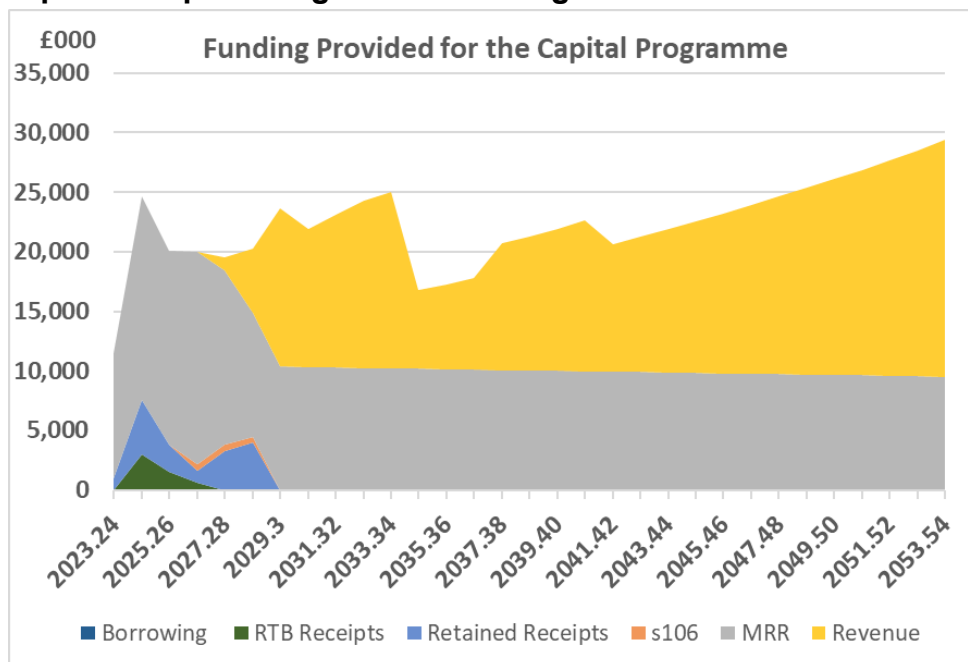
Future Development Programme

- 9.5 Decarbonisation – the Plan makes provision for £8.173m annually over the next five years to enable the council respond effectively to and begin to deliver works associated with achieving the governments net zero targets. Should the bid for Social Housing decarbonisation funding be successful this will be reported to Cabinet and the programme adjusted accordingly.
- 9.6 New Affordable Housing Garrick House – the Plan makes provision for £2m across 2 years for the redevelopment of Garrick house to deliver 30 unit, £6.3m in 2024/25 for the acquisition and redevelopment of The Foyer, Beacon House, and Rigby Lodge to deliver 45 new units, and £4.5m over 3 years for the acquisition of empty residential properties in the Borough to deliver 15 additional units. The council will continue to create an enabling environment for developers to build in Slough.

Capital Programme Funding

- 9.7 The financing of the capital programme is primarily from Major Repair Reserves (MRR), and RTB & retained capital receipts, s106 and contribution from the revenue general reserve. Table 4 shows the 22/23 programme outturn forecast and the capital programme from 2023/24 to 2027/28. Revenue contributions to fund the capital programme have gradually increased from 20227/28 due to the estimated extensive work required to meet the government’s de-carbonisation target. Minimum overall HRA balances have however been maintained throughout the 30 year period.

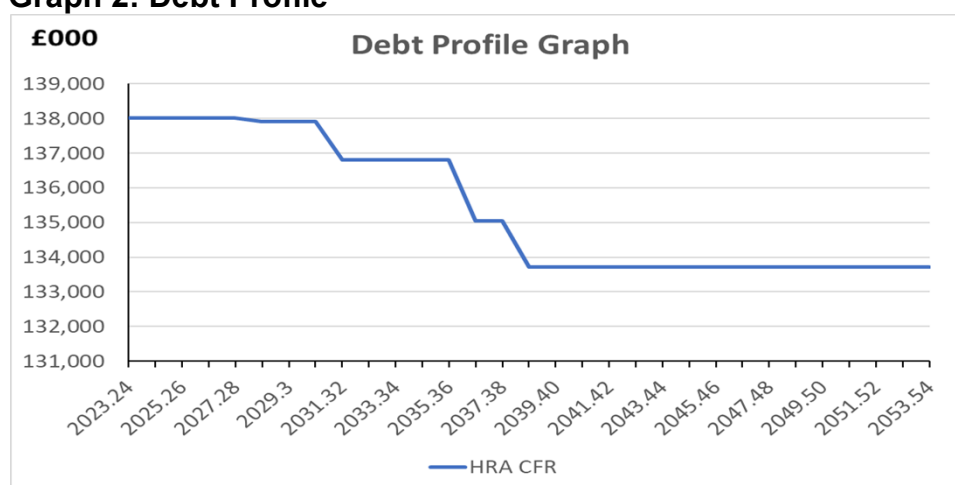
Graph 1 – Capital Programme Funding



10. HRA Debt / Borrowing

- 10.1 At the introduction of HRA self-financing in 2012, SBC had to make payments to DCLG of £135.841m on 28th March 2012. This was funded by SBC taking out £125.841m of PWLB loans of various maturities and £10m of internal borrowing. The HRA debt brought forward in April 2022 was £138m, at the interest rate of 3.35% depending upon the terms of the loan. This debt is serviced via the HRA and does not affect the General Fund. The HRA debt is assumed to decrease during the 30 years, as no additional borrowing is assumed.
- 10.2 The HRA has sufficient resources to fund the ongoing capital programme without the need for further borrowings. The Business Plan assumes the need to refinance the debts as and when the debts become repayable from rental income or general reserves. The graph below shows the HRA debt position over the 30-year business plan period.

Graph 2: Debt Profile



Implications of the Recommendation

11. Financial implications

- 11.1 The financial implications are contained throughout this report.

12. Legal implications

- 12.1 Under section 74 of the Local Government and Housing Act 1989 the Council, as a Local Housing Authority, must maintain a Housing Revenue Account (HRA) which includes sums falling to be credited or debited in accordance with the category of properties listed within s74(1), which consists primarily of Council housing stock. HRA must include any capital expenditure on housing stock which a Local Authority has decided to charge to revenue. Save in accordance with a direction of the Secretary of State, sums may not be transferred between HRA or General Fund, therefore, HRA is ring-fenced and cannot be used to subsidise a budget deficit within General Fund, neither can General Fund be used to subsidise a budget deficit in HRA. Section 76 of 1989 Act requires Local Authorities to formulate and implement proposals to secure HRA for each financial year does not show a debit balance. If a debit occurs, this must be carried forward to next financial year.

13. Risk management implications

13.1 The business plan is based on a set of assumptions, and there will always be an element of risk of changes in cashflow projections in the revenue and capital accounts, if any of the assumption fail to materialise. The risks that have been identified in the development of the HRA Business Plan are set out in table 6 below along with the mitigation.

Table 6: Risk Profile

Risk Area	Description	Mitigation Action
Right to Buy receipts	Changes to the right to buy rules result in an increase in the level of sales, with the associated commitment to deliver replacement units or pay over receipts with interest. This impacts the resources available to finance the capital investment programme.	Retained resources are monitored to ensure delivery of required units or return of resource at earliest opportunity. Sensitivities modelled so potential impacts are understood. Delivery timeframe extended to 5 years, with ability to invest up to 40% of receipt into the replacement dwelling
Welfare and Benefit Reforms.	Reforms to welfare and benefits such as universal credit can affect the HRA Business Plan, has a potential to cause increases in rents and service charge arrears sometimes resulting in increased bad debt levels.	Establishing delivery partnership agreement that supports the most vulnerable. Performance closely monitored to allow further positive action if required. Continuing to review strategy for maximising rent collection that reflects Universal Credit implications for transition and full service. Continuing raising awareness with residents about Universal Credit, including what it means for them.
Cost of Living impacts on tenants and leaseholders	With those on lower salaries suffering disproportionately in the current cost of living crisis, some tenants may fall into arrears as they struggle to pay higher rates of rent and service charge. This will impact on the Council's collection rates.	It may therefore be necessary to agree repayment plans for tenants and also increase the provision for bad debts.
Poor collection of rent	Rent income is under-achieved due to a major incident in the housing stock	Identify and address key issues in the housing stock to minimise likelihood of widespread of non-collection. It may therefore be necessary to agree repayment plans for tenants and also increase the provision for bad debts. Increased resources identified for income management. Performance closely monitored to allow further positive action if required.
Inflation	Inflation will always be the most obvious risk to the business plan. Inflation increase for income and expenditure should be some mitigation in itself. The highly increased inflation on the repairs element and elsewhere result in a deficit position.	A level of inflation on capital and revenue budget have been provided for in the business plan. However, market uncertainties may mean that this is insufficient.
Decarbonisation of Housing Stock	Government's commitment to target net zero carbon emission by 2050 and the resulting implication of the decarbonisation of SBC's social housing stock. The cost of achieving decarbonisation is significant.	Detailed specialist survey has been commissioned and estimated costs reflected in the Business Plan. It is too early to establish if the provision is sufficient.
Damp and Mould	There is now the requirement for RSLs with more than a thousand homes to provide evidence to the Social Housing Regulator of their approach to dealing	Work is in progress and provision has been made in the Business plan.

Risk Area	Description	Mitigation Action
	with damp and mould issues. The penalty of noncompliance or poor performance may mean new funding being withheld from such RSLs.	
New legislation and regulations	New legislation and regulations are likely to impact this business plan. Implications of new legislation / regulation or changes to existing are not identified. Changes in national housing or rent policy impact the ability to support the housing debt or deliver against planned investment programmes	Effective, formal, regular review processes are in place for the HRA to ensure that implications are identified, quantified, and highlighted. Impact of any proposed changes to national rent policy is incorporated into financial planning as early as possible with scenario impact quantified

14. Environmental implications (Mandatory)

14.1 See sections 4.6 and 4.7 above.

15. Equalities implications

15.1 Pursuant to the Equality Act 2010, the Council, in the exercise of its functions, has to have 'due regard' to (i) eliminating discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act; (ii) advancing equality of opportunity between those with a relevant protected characteristic and those without; and (iii) fostering good relations between those with a relevant protected characteristic and those without. The relevant protected characteristics are age, race, disability, gender reassignment, pregnancy and maternity, religion or belief, sex, and sexual orientation. The duty also covers marriage and civil partnership, but to a limited extent.

15.2 The HRA business plan is an operational document on the delivery of the landlord function by the council. Individual regeneration/improvement schemes will be subject to an Equalities Impact Assessment to ensure any arising issues are addressed. Major aids and adaptations are included as essential work within the capital programme.

16. Procurement implications

16.1 None. Any procurement arrangements associated with any necessary investment in the stock will be highlighted and dealt with in accordance with the Councils procurement policy. The current process for re procuring the new RMI contract has been approved by Cabinet at its meeting in December 2023.

17. Workforce implications

17.1 There are none at present. Workforce impacts associated with the new RMI contract re procurement will be managed and dealt with at the appropriate time. This includes any necessary TUPE implications associated with the contract renewal or bringing any services in house.

18. Property implications

18.1 None.

Appendices

Appendix A - HRA 30-Year Business Plan – Revenue

Year	Net rent	Other	Total	Responsive	Management	Other	Depreciation	Revenue	Total	Net	Interest	Investment	(Surplus) /	Balances	Balances
	Income	income	Income												
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
2023.24	(36,906)	(3,683)	(40,589)	12,474	11,200	1,030	10,431	0	35,136	(5,453)	4,620	(500)	(1,334)	(25,950)	(27,284)
2024.25	(40,783)	(4,048)	(44,831)	13,585	12,193	1,077	10,379	0	37,234	(7,597)	4,620	(500)	(3,478)	(27,284)	(30,761)
2025.26	(41,686)	(3,587)	(45,273)	13,992	12,556	1,110	10,449	0	38,106	(7,167)	4,620	(500)	(3,047)	(30,761)	(33,808)
2026.27	(43,072)	(3,562)	(46,633)	13,805	12,930	1,143	10,449	0	38,327	(8,307)	4,620	(500)	(4,187)	(33,808)	(37,995)
2027.28	(44,370)	(3,668)	(48,039)	14,219	13,315	1,177	10,423	1,017	40,151	(7,887)	4,621	(500)	(3,766)	(37,995)	(41,762)
2028.29	(45,665)	(3,778)	(49,444)	14,646	13,711	1,213	10,388	5,408	45,366	(4,078)	4,604	(500)	26	(41,762)	(41,736)
2029.30	(46,988)	(3,892)	(50,879)	14,423	14,119	1,249	10,353	13,260	53,404	2,525	5,234	(500)	7,259	(41,736)	(34,477)
2030.31	(49,270)	(4,009)	(53,278)	14,855	14,540	1,286	10,318	11,550	52,550	(728)	4,735	(500)	3,506	(34,477)	(30,971)
2031.32	(49,723)	(4,129)	(53,851)	15,301	14,972	1,325	10,283	12,842	54,724	873	4,731	(500)	5,104	(30,971)	(25,867)
2032.33	(51,136)	(4,253)	(55,389)	15,760	15,418	1,365	10,249	14,044	56,836	1,447	4,662	(500)	5,610	(25,867)	(20,257)
2033.34	(52,583)	(4,380)	(56,963)	16,233	15,877	1,406	10,214	14,808	58,538	1,574	4,683	(500)	5,758	(20,257)	(14,500)
2034.35	(54,064)	(4,512)	(58,575)	16,720	16,350	1,448	10,179	6,570	51,266	(7,309)	4,710	(500)	(3,100)	(14,500)	(17,600)
2035.36	(56,647)	(4,647)	(61,294)	17,221	16,836	1,491	10,144	7,107	52,800	(8,494)	4,745	(500)	(4,249)	(17,600)	(21,848)
2036.37	(57,128)	(4,786)	(61,914)	17,738	17,338	1,536	10,109	7,659	54,380	(7,534)	4,726	(500)	(3,308)	(21,848)	(25,157)
2037.38	(58,715)	(4,930)	(63,644)	18,270	17,854	1,582	10,075	10,596	58,376	(5,268)	4,657	(500)	(1,111)	(25,157)	(26,267)
2038.39	(60,339)	(5,078)	(65,417)	18,818	18,385	1,630	10,040	11,251	60,123	(5,293)	4,657	(500)	(1,136)	(26,267)	(27,403)
2039.40	(62,002)	(5,230)	(67,232)	19,383	18,932	1,679	10,005	11,924	61,923	(5,310)	4,581	(500)	(1,228)	(27,403)	(28,631)
2040.41	(63,705)	(5,387)	(69,093)	19,964	19,496	1,729	9,970	12,617	63,776	(5,317)	4,625	(500)	(1,192)	(28,631)	(29,824)
2041.42	(66,708)	(5,549)	(72,257)	20,563	20,076	1,781	9,935	10,663	63,019	(9,239)	4,591	(500)	(5,148)	(29,824)	(34,971)
2042.43	(67,236)	(5,715)	(72,951)	21,180	20,673	1,834	9,901	11,316	64,904	(8,047)	4,536	(500)	(4,011)	(34,971)	(38,983)
2043.44	(69,066)	(5,887)	(74,952)	21,816	21,289	1,889	9,866	11,987	66,847	(8,106)	4,582	(500)	(4,023)	(38,983)	(43,006)
2044.45	(70,939)	(6,063)	(77,002)	22,470	21,922	1,946	9,831	12,678	68,847	(8,155)	4,631	(500)	(4,024)	(43,006)	(47,030)
2045.46	(72,858)	(6,245)	(79,103)	23,144	22,574	2,004	9,796	13,388	70,907	(8,196)	4,682	(500)	(4,014)	(47,030)	(51,044)
2046.47	(74,823)	(6,432)	(81,256)	23,838	23,246	2,064	9,761	14,118	73,029	(8,227)	4,734	(500)	(3,993)	(51,044)	(55,037)
2047.48	(78,314)	(6,625)	(84,940)	24,554	23,938	2,126	9,727	14,869	75,214	(9,726)	4,788	(500)	(5,437)	(55,037)	(60,474)
2048.49	(78,899)	(6,824)	(85,723)	25,290	24,650	2,190	9,692	15,642	77,464	(8,259)	4,844	(500)	(3,915)	(60,474)	(64,389)
2049.50	(81,012)	(7,029)	(88,041)	26,049	25,384	2,256	9,657	16,437	79,782	(8,258)	4,902	(500)	(3,856)	(64,389)	(68,245)
2050.51	(83,175)	(7,240)	(90,415)	26,830	26,139	2,324	9,622	17,255	82,170	(8,245)	4,962	(500)	(3,783)	(68,245)	(72,029)
2051.52	(85,390)	(7,457)	(92,847)	27,635	26,917	2,393	9,587	18,096	84,628	(8,219)	5,024	(500)	(3,695)	(72,029)	(75,723)
2052.53	(89,310)	(7,681)	(96,991)	28,464	27,717	2,465	9,553	18,961	87,160	(9,831)	5,223	(500)	(5,108)	(75,723)	(80,832)
2053.54	(88,147)	(7,911)	(96,058)	29,318	28,542	2,539	9,518	19,851	89,768	(6,290)	5,289	(500)	(1,501)	(80,832)	(82,332)
Total	(1,883,753)	(160,534)	(2,044,287)	596,087	577,888	51,258	300,472	335,915	1,861,621	(182,667)	142,618	(15,000)	(55,049)		

Appendix B – HRA 30-Year Business Plan - Capital Programme

Year	Planned Major Works & Improvements	Works to promote decarbonisation	Affordable Homes	Total Expenditure	Major Repairs Reserve	External Borrowing	RTB Receipts	Retained Receipts	S106	Revenue Contribution	Total Financing
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
2023.24	9,999	500	1,007	11,506	10,499	0	0	1,007	0	0	11,506
2024.25	8,970	8,173	7,550	24,693	17,143	0	3,020	4,530	0	0	24,693
2025.26	8,075	8,173	3,750	19,998	16,248	0	1,500	2,250	0	0	19,998
2026.27	10,158	8,173	1,500	19,830	17,830	0	600	900	500	0	19,830
2027.28	11,823	8,173	0	19,996	14,686	0	0	3,793	500	1,017	19,996
2028.29	12,623	8,173	0	20,796	10,388	0	0	4,500	500	5,408	20,796
2029.30	15,440	8,173	0	23,613	10,353	0	0	0	0	13,260	23,613
2030.31	15,739	6,130	0	21,869	10,318	0	0	0	0	11,550	21,869
2031.32	16,996	6,130	0	23,125	10,283	0	0	0	0	12,842	23,125
2032.33	18,163	6,130	0	24,293	10,249	0	0	0	0	14,044	24,293
2033.34	18,708	6,314	0	25,022	10,214	0	0	0	0	14,808	25,022
2034.35	10,246	6,503	0	16,749	10,179	0	0	0	0	6,570	16,749
2035.36	10,553	6,698	0	17,251	10,144	0	0	0	0	7,107	17,251
2036.37	10,870	6,899	0	17,769	10,109	0	0	0	0	7,659	17,769
2037.38	11,196	9,475	0	20,670	10,075	0	0	0	0	10,596	20,670
2038.39	11,532	9,759	0	21,290	10,040	0	0	0	0	11,251	21,290
2039.40	11,878	10,052	0	21,929	10,005	0	0	0	0	11,924	21,929
2040.41	12,234	10,353	0	22,587	9,970	0	0	0	0	12,617	22,587
2041.42	12,601	7,998	0	20,599	9,935	0	0	0	0	10,663	20,599
2042.43	12,979	8,238	0	21,217	9,901	0	0	0	0	11,316	21,217
2043.44	13,368	8,485	0	21,853	9,866	0	0	0	0	11,987	21,853
2044.45	13,769	8,739	0	22,509	9,831	0	0	0	0	12,678	22,509
2045.46	14,183	9,002	0	23,184	9,796	0	0	0	0	13,388	23,184
2046.47	14,608	9,272	0	23,880	9,761	0	0	0	0	14,118	23,880
2047.48	15,046	9,550	0	24,596	9,727	0	0	0	0	14,869	24,596
2048.49	15,498	9,836	0	25,334	9,692	0	0	0	0	15,642	25,334
2049.50	15,963	10,131	0	26,094	9,657	0	0	0	0	16,437	26,094
2050.51	16,441	10,435	0	26,877	9,622	0	0	0	0	17,255	26,877
2051.52	16,935	10,748	0	27,683	9,587	0	0	0	0	18,096	27,683
2052.53	17,443	11,071	0	28,514	9,553	0	0	0	0	18,961	28,514
2053.54	17,966	11,403	0	29,369	9,518	0	0	0	0	19,851	29,369
Total	412,003	258,384	12,800	683,188	324,679	0	5,120	15,973	1,500	335,915	683,188

Appendix C – 5-Year HRA Revenue Budget

	2023.24 Forecast £000	2024.25 Budget £000	2025.26 Budget £000	2026.27 Budget £000	2027.28 Budget £000	2028.29 Budget £000
Income						
Dwelling Rents	(36,906)	(40,783)	(41,686)	(43,072)	(44,370)	(45,665)
Non Dwelling Rents	(986)	(1,084)	(534)	(417)	(429)	(442)
Charges for services and facilities	(2,697)	(2,964)	(3,053)	(3,145)	(3,239)	(3,337)
Total Income	(40,589)	(44,831)	(45,273)	(46,633)	(48,039)	(49,444)
Expenditure						
Repairs and maintenance	12,474	13,585	13,992	13,805	14,219	14,646
Supervision and management	7,126	7,757	7,986	8,223	8,467	8,718
Service costs	4,074	4,436	4,569	4,707	4,848	4,993
Rents, rates, taxes and other charges	530	577	595	613	631	650
Increase/(decrease) in provision for bad debts	500	500	515	530	546	563
Depreciation and impairment of fixed assets	10,431	10,379	10,449	10,449	10,423	10,388
Capital Expenditure funded by the HRA	0	0	0	0	1,017	5,408
Total Expenditure	35,136	37,234	38,106	38,327	40,151	45,366
Net Cost of HRA Services	(5,453)	(7,597)	(7,167)	(8,306)	(7,887)	(4,078)
Interest payable incl amortisation	4,620	4,620	4,620	4,620	4,621	4,604
HRA investment income	(500)	(500)	(500)	(500)	(500)	(500)
(Surplus) / Deficit for the year	(1,334)	(3,478)	(3,047)	(4,187)	(3,766)	26
Transfer to/(from) HRA General Reserves	1,334	3,478	3,047	4,187	3,766	(26)
In year Balance	0	0	0	0	0	0

Appendix D – 5-Year Capital Programme and Funding

EXPENDITURE	2023.24	2024.25	2025.26	2026.27	2027.28	2028.29
	Forecast	Budget	Budget	Budget	Budget	Budget
	£000	£000	£000	£000	£000	£000
Commissioning of Repairs Maintenance & Investment Contract	50	250	0	0	0	0
Boiler Replacement and heating	317	618	840	1,037	1,371	1,397
Kitchen & Bathroom Replacement	446	900	1,400	1,770	1,966	2,105
Electrical Systems	138	328	675	732	1,162	1,196
External rendering, repairs and redecoration of housing block	2,519	985	1,006	1,296	1,511	1,627
Capitalised Repairs	300	103	105	108	110	113
FRA & Asbestos Removal Works	2,180	2,000	250	256	263	269
Major Aids & Adaptations	300	508	315	323	231	239
Garage & Environmental Improvements	527	500	500	500	500	500
Windows and Door Replacement	842	328	673	1,116	1,688	1,819
Roof Replacement	1,800	1,700	1,925	2,454	2,511	2,881
Structural	240	83	108	178	213	168
Security & Controlled Entry Modernisation	300	608	215	323	231	239
Capitalised voids	40	62	63	65	66	68
De-Carbonisation Works	500	8,173	8,173	8,173	8,173	8,173
Total - Repairs & Maintenance (RMI)	10,499	17,143	16,248	18,330	19,996	20,796
Tower & Ashbourne	900	0	0	0	0	0
Garrick House	0	1,000	1,000	0	0	0
Empty Property Acquisitions	0	1,500	1,500	1,500	0	0
The Foyer, Beacon House	0	3,300	1,000	0	0	0
Rigby Lodge	0	1,750	250	0	0	0
Total - Affordable Homes	900	7,550	3,750	1,500	0	0
TOTAL HRA CAPITAL PROGRAMME	11,399	24,693	19,998	19,830	19,996	20,796
FINANCING						
Major Repairs Reserve (MRR)	10,499	17,143	16,248	17,830	14,686	10,388
RTB Receipts	0	3,020	1,500	600	0	0
Retained Receipts	900	4,530	2,250	900	3,793	4,500
S106	0	0	0	500	500	500
Revenue Contributions	0	0	0	0	1,017	5,408
Total Financing	11,399	24,693	19,998	19,830	19,996	20,796

Appendix E – 5-Year HRA Draft Reserves & Balances

General Reserves

Year	2023.24	2024.25	2025.26	2026.27	2027.28	2028.29
	£000	£000	£000	£000	£000	£000
Opening Balance	(25,950)	(27,284)	(30,761)	(33,808)	(37,995)	(41,760)
Surplus / (deficit) for the year	(1,334)	(3,478)	(3,047)	(4,187)	(3,766)	26
Closing Balance	(27,284)	(30,761)	(33,808)	(37,995)	(41,760)	(41,734)

The estimated opening balance on the HRA general reserve at the start of the 2023/24 financial year was £25.95m. This is expected to increase to £41.734m by the end of the five year period. HRA's target level of reserves of £4m from 2023/24, is proposed to be retained, recognising the need to safeguard the Council against the risk and uncertainty in the current financial and operational environment for housing. Sensitivity analysis has been undertaken to assess the adequacy of the level of reserve and along with all council balances given the outstanding statement of accounts the balances could be subject to change. The estimated HRA balances are subject to audit.

Major Repairs Reserve (MRR)

Year	2023.24	2024.25	2025.26	2026.27	2027.28	2028.29
	£000	£000	£000	£000	£000	£000
Opening Balance	(24,277)	(24,209)	(17,445)	(11,646)	(4,265)	0
Annual depreciation	(10,431)	(10,379)	(10,449)	(10,449)	(10,423)	(10,388)
Capital expenditure to be financed	10,499	17,143	16,248	17,830	14,686	10,388
Closing Balance	(24,209)	(17,445)	(11,646)	(4,265)	0	0

The estimated opening balance on the MRR at the start of the 2023/24 financial year was £24.277m. Annual depreciation charged to the Revenue account is transferred to the MRR to fund mainly improvements to the existing stock. Accumulated balances have been used to fund the increased investment requirement for the de-carbonisation works. The estimated HRA balances are subject to audit.

Capital Receipts Reserve (CRR)

Year	2023.24	2024.25	2025.26	2026.27	2027.28	2028.29
	£000	£000	£000	£000	£000	£000
Opening Balance	(16,855)	(19,901)	(15,297)	(14,494)	(15,940)	(15,093)
In year Receipts	(3,946)	(2,946)	(2,946)	(2,946)	(2,946)	(2,946)
Capital expenditure to be financed	900	7,550	3,750	1,500	3,793	4,500
Closing Balance	(19,901)	(15,297)	(14,494)	(15,940)	(15,093)	(13,540)

The estimated opening balance on the Capital Receipts reserve at the start of the 2023/24 financial year was £16.855m. This reflects accumulated right to buy (RTB) receipts retained for the delivery of new affordable housing and the brought forward balance of other capital receipts from the sale of other HRA assets. Unused RTB receipts after five years are repayable to government. It also reflects. The reserves have been applied to support the acquisition and development of new affordable housing. The estimated HRA balances are subject to audit.

Slough Borough Council

Report To:	Council
Date:	7 th March 2024
Subject:	School Funding Report – Dedicated Schools Grant 2024/2025
Lead Member:	Cllr. Puja Bedi – Lead Member for Education, Children’s Services and Lifelong Learning
Chief Officer:	Sue Butcher – Executive Director Children’s Services
Contact Officer:	Neil Hoskinson – Associate Director of Education Sarah Hockly – Strategic Finance Manager
Ward(s):	All
Exempt:	No
Appendices:	Appendix A:- Authority Proforma Tool 2024/25

1. Summary and Recommendations

- 1.1 This report sets out details of the 2024/2025 Dedicated School Grant (DSG) and the formula funding to be used in the Authority Proforma Tool submission which indicates the level of funding for each mainstream school in Slough.
- 1.2 This report was considered by the Cabinet at its meeting held on 26th February 2024 and it was agreed to recommend it to Council.

Recommendations:

1.2 Council is recommended to:

- (a) Note the DSG allocations for Slough (Table 1) as published by the Education and Skills Funding Agency (ESFA)
- (b) Approve the local authority formula for allocating resources to Slough schools for 2024/25 as set out in Appendix A, the Authority Proforma Tool (APT).
- (c) Approve a transfer from the Schools Block allocation of £100,000 to the Central Schools Services Block and £761,539 to the High Needs Block in the 2024/25 financial year (£861,539 being 0.5% of the total schools' block allocation).
- (d) Approve the Dedicated Schools Grant Budget for 2024/25 at £231,514,470 including the allocations between the four funding blocks as set out in this report.
- (e) Delegate authority to the Executive Director – Children’s Services, in consultation with the Lead Member for Children and Education and the Executive Director for Finance and Commercial, to make minor changes to the schools’ budget in year.

Reason:

- 1.3 The Dedicated Schools Grant (DSG) is the ringfenced grant from Government that provides each local authority with an allocation of funding for schools and services for pupils.
- 1.4 This report outlines the 4 blocks of the DSG, and the current proposals to allocate the published DSG allocation. Schools Forum received the Schools Block and Early Years Block proposals at the meeting held on 11 January 2024, as well as allocation information for High Needs and Central Services.
- 1.5 ESFA require political ratification of the formula funding to be used in the Authority Proforma Tool (APT) prior to distribution of final budgets to schools by 29th February 2024. The completed APT was returned to ESFA by the deadline of 22 Jan 2024. On this occasion, schools will receive indicative budgets with confirmation of ratification following the Council meeting.

In future years, the service will work with Democratic Services to ensure that the budget paper for DSG is discussed at a Council meeting in February to enable this deadline to be achieved.

Commissioner Review

- 1.6 This report sets out Slough's share of the Dedicated Schools Grant (DSG) and the proposed allocations for 2024/25, which include the breakdown for the Schools Block, High Needs Block, Early Years Block and Central School Services Block, which enable local authorities to deliver their statutory duties.

The Council retains responsibility for setting the overall level of their Individual Schools Budget (ISB) and for determining schools' budget shares, subject to the School and Early Years Finance (England) Regulations. The move towards a 'hard' National Funding Formula (NFF) continues, whereby individual school budgets will be set directly by the Education and Skills Funding Agency (ESFA) rather than through a locally agreed funding formula. However, in 2024/25 the Council still has a degree of flexibility and following consultation with schools and Schools Forum, decides whether the formula is applied in full or a locally determined adjusted formula used.

Report

2. Introduction

- 2.1 School Funding is received through the Dedicated Schools Grant (DSG), and is split into four blocks, each with its own formula to calculate the funding to be distributed to each local Authority, and with specific regulations on what each block of funding can be spent on:
 - 2.1.1 Schools Block (SB) – funds pupils in Reception to Year 11 in state-funded mainstream schools and academies through the school's funding formula, premises funding and growth funding for new and growing schools or bulge classes.
 - 2.1.2 High Needs Block (HNB) – funds places in special schools, resource units and alternative provision, and top up funding for pupils with Education, Health & Care

Plans (EHCPs) in all settings including non-maintained special schools, independent special schools, and further education colleges.

- 2.1.3 Central Schools Services Block (CSSB) – funds services provided by the local authority centrally for all schools and academies, such as the admissions service.
- 2.1.4 Early Years Block (EYB)– funds the free entitlement for 2, 3, & 4-year olds in all early year’s settings in the private, voluntary and independent (PVI) sector as well as maintained nursery schools, and nursery classes in mainstream primary schools. In 2024/25, funding has been extended to include further funding for qualifying working parents of 2-year-olds and children over 9 months.
- 2.2 The DSG is a ring-fenced grant and must be deployed in accordance with the conditions of grant and the latest School and Early Years Finance (England) Regulations. Detailed guidance for each block is contained within various operational documents issued by the Education Funding & Skills Agency (EFSA).
- 2.3 Certain transfers between the individual blocks of the DSG are allowed providing they meet the regulations and appropriate procedures are followed. This includes a maximum of 0.5% of the schools budget being transferred to other blocks but only if Schools Forum has explicitly agreed this. Any transfer over this limit or up to this limit without Schools Forum approval would require a disapplication from the Department for Education.
- 2.4 Schools were consulted prior to the November 2023 Schools Forum meeting and although there was a low response, the majority of schools agreed to 0.5% reduction in schools' block for the purpose of funding high needs. This was provisionally agreed in the November 2023 Schools Forum for ratification in January 2024 once the APT was published.
- 2.5 At its meeting in January 2024, Schools Forum agreed to transfer 0.5% of the Schools Block allocation to the High Needs Block with the caveat that, if required, £100,000 of this balance was to be transferred to CSSB to support admissions activities as per the previous two years. Further analysis of the CSSB budget for 2024/25 indicated that this block transfer of £100,000 was necessary, resulting in a High Needs Block transfer of £761,539.
- 2.6 Schools Forum meet a minimum of four times a year and the papers for the meetings can be found on the following link:

[Browse meetings - Slough Schools Forum](#)

3. DSG Allocation and Budgets for 2024/25

3.1 The detailed DSG allocations for 2024/25 are as follows: -

Table 1: DSG Funding 2023/24 and 2024/25 (excluding block transfers)

DSG Block	2023/24 Funding	Adjustment Jul23	Adjusted 2023/24 Funding	2024/25 Funding	Change	Change
	£'000	£'000	£'000	£'000	£'000	%
Schools Block ¹	162,757	0	162,757	172,308	9,550	5.87%
High Needs Block ²	34,597	1,950	36,547	37,481	1,024	2.80%
Central Schools Services Block	785	0	785	840	55	8.28%
Early Year Block ³	15,532	-649	14,883	20,886	6,003	40.33%
	213,672	1,301	214,972	231,515	16,543	7.70%

Note 1:- In addition to the DSG Schools Block Funding there was a Main Stream Additional Grant (MSAG) of £5.433 million in 2023/24. When added to the schools block funding above this takes mainstream schools funding to £168.190 million in 2023/24. MSAG is incorporated into the 2024/25 Schools Block allocations.

Note 2:- The HNB Allocation 2023/24 was amended by DfE in July 2023 to reflect subsequent data on places and import/export figures.

Note3:- The EYB Allocation 2023/24 was amended by the DfE in July 2023 to reflect the latest EY census data from January 2023. This amendment was in relation to 2022/23 funding. The EYB allocation 2024/25 may be revised for 2023/24 when the January 2024 census data becomes available.

4. Schools Block

- 4.1 The Schools Block funding allocations to local authorities are calculated by aggregating the amount of funding for pupils in Reception to Year 11 in Maintained schools and Academies and is calculated for each school using October 2023 census information under the National Funding Formula.
- 4.2 Each local authority has the flexibility to set each factor within a 2.5% tolerance of the NFF, except where local formulae are not already mirroring the NFF in which case they must move 10% closer to the NFF each year. Other than the mobility factors, all factors in Slough mirror NFF +/- 2.5%. For proposed factor values, see Appendix A.
- 4.3 In agreement with Schools Forum, Slough Borough Council's approach to setting the schools funding formula for 2024-25 has been to mirror the national funding formula rates, rounded up to the closest 5 or 0, with the following exceptions: -
- 4.3.1 Mobility factors – set to the minimum allowable value, converging to NFF by 10% per year as per agreement with Schools Forum and following previous years funding formula.
- 4.3.2 Split site allowances – new formulaic approach to allocating funding for split sites introduced in 2024/25 which is far more generous than prior year allocations. Rates set to minimum which is 2.5% below NFF.

- 4.3.3 AWPU (basic entitlement for Age Weighted Pupil Unit) – allocated all headroom remaining after setting other NFF factors, growth fund, block transfers and prescribed NNDR (National Non-Domestic Rates) adjustments. This is in accordance with a consultation undertaken with maintained schools and academies prior to the November 2023 meeting of Schools Forum.
- 4.4 In 2024/25 ESFA introduced a compulsory national formulaic approach to split site funding which replaces the previous locally agreed approach and more than doubles the allocation for each additional site. In 2023/24, two schools were allocated £34,300 for one additional site each. In 2024/25 one of the schools applied to ESFA for two further sites to be acknowledged, and, as a result, there have been 4 additional site payments totalling £304,938. Split site funding can only be given if the additional site is part of the main site (sharing same unique reference number), separated by a public road or railway and has a school-maintained building on it primarily used for the education of 5 to 16 year olds in mainstream education.
- 4.5 PFI Premises allocations of £1.056m are in respect of 2 mainstream schools and increase annually with RPI(X) which has been advised by ESFA to be 10.4% for the 2024/25 APT, being the published rate for April 2023. Allocations for PFI contracts only cover additional costs relating to building costs, it does not cover other services such as facilities management or energy costs.
- 4.6 The vast majority of PFI costs, in relation to 2 mainstream schools and 1 special school, are paid under contract to QED Ltd and elements of the charge are increased annually using the February RPI(X). In 2023/24, invoiced costs are forecast to be £7.74m. There are contributions towards these costs via a number of routes (the schools themselves, other DfE grants and Schools Block DSG), but the remaining costs, known as the funding gap, are currently funded through the General Fund of Slough Borough Council. The funding gap in 2024/5 is budgeted at £1.67m.
- 4.7 The School Block funding includes funding for National Non-Domestic Rates (NNDR). ESFA already pays NNDR for academies directly to the local authority and from 2024/25 the local authority has opted into a central payment system to enable ESFA to pay NNDR for maintained schools directly. This improves efficiency for officers and maintained schools by removing the need to distribute and then later re-collect funds and removes the time lag relating to the allocated ESFA funding which is based on estimates for prior years rates.
- 4.8 The 2024/25 allocations for NNDR include an adjustment for maintained schools equal to the difference between the NNDR funding for 2023/24 and the actual NNDR rates billed for 2023/24. This will be unnecessary in future years due to the adoption of the central payment system.
- 4.9 Using the October 2023 census information which outlines the number of children on roll at each setting, schools may be allocated funding to ensure a Minimum Per Pupil Level (MPPL).

Table 2: The minimum funding rate per pupil in 2024/25

Factor	Unit Value	Eligibility
Primary basic per pupil funding	£4,610	Each pupil on the school roll in year groups from reception to year 6 inclusive.
Key stage 3 (KS3) basic per-pupil funding	£5,771	Each pupil on the school roll in year groups from year 7 to year 9 inclusive.
Key stage 4 (KS4) basic per-pupil funding	£6,331	Each pupil on the school roll in year 10 and year 11

4.10 The Minimum Funding Guarantee (MFG) has been set at +0.5% which means that every primary and secondary school will receive an increase in funding per pupil of at least this percentage in 2024/25 through the pupil led element of the schools funding formula. The MFG can be set between 0.00% and 0.5%. In setting the MFG at the maximum, this reduces the headroom to address other local factors in the formula.

4.11 Growth Fund of £500,000, and the related funding criteria, has been approved by Schools Forum to fund the growth needs of all the schools in Slough, including new and existing maintained schools and academies. Any over or under spend in relation to this growth funding will be carried forward in a ring-fenced DSG reserve for Schools Block. A small rounding difference (£18) is also included to balance the APT.

5. Central Schools Services Block

5.1 The CSSB covers funding allocated to LAs to carry out central functions on behalf of pupils in maintained schools and academies. CSSB funding is split into two elements: funding for ongoing responsibilities and funding for historic commitments, where the LAs' total CSSB NFF funding is the sum of these two values. LAs will receive the majority of their CSSB funding through a basic per-pupil rate.

5.2 The per pupil rate used in CSSB for Slough is the 3rd lowest in the country at £27.98 for 2024/5 compared to an average in England of £40.27. These rates are based on a proforma completed by local authorities in 2017 detailing spend in each of the DSG blocks which showed a very low spend in Slough and resulted in a baseline of £20.19 per pupil. This rate has increased by the gains cap each year under the current DSG format.

Table 3 CSSB funding comparisons 2024/25

Area	Per pupil rate 2024/25 (£)	Historic commitments 2024/25 (£)	Inclusive per pupil rate 2024/25 (£)
Slough	27.98	25,560	28.86
RBWM	43.98	20,077	48.35
Reading	42.82	21,372	53.25
Average South East	39.85		51.33
Average England	40.27	557,427	51.39

- 5.3 This low level of per pupil funding has resulted in an ongoing pressure on Central School Services and, as a result, Schools Forum have agreed to an additional transfer from School Block to CSSB of £0.1m for the past 2 years (2022/23 and 2023/24) to support the admissions process.
- 5.4 The CSSB budget for 2024/25 is due to be presented for approval by Schools Forum in March 2024 and is expected to follow a similar format to previous years. The 2023/24 budget is as follows:-

Table 4 CSSB Budget 2023/24

CSSB	2023-2024 Budget
Pupil led funding	752,882
Funding for historic commitments	31,949
Total CSSB allocation	784,831
Schools Block Contribution	100,000
Total Allocation in 2023 -24	884,831
Expenditure	
Admissions	292,000
Statutory and Regulatory	188,231
Copyright Licences	161,700
Education Welfare	144,700
Accounting Support	50,400
LA Children's Safeguarding Board	30,000
Asset Management	12,800
Servicing of Schools Forum	5,000
	884,831

Latest forecasts indicate that Admissions and Copyright Licences will be overspent by approximately £22k in 2023/24 and that the Accounting Support is currently underfunded by £4k. This may be partially offset by savings in Statutory and Regulatory Services.

- 5.5 The central services budget allocation has increased by £0.055m from £0.785m in 2023/24 to £0.840m in 2024/25. Of this, £58k of the uplift is due to an increase in the per pupil rate and £4k is due to increased pupil numbers, offset by a reduction of £6k in the funding of historic commitments.
- 5.6 In line with 2022/23 and 2023/24, Schools Forum have approved a block transfer from Schools Block of £0.1m to support the admissions process in 2024/25 due to specific concerns about whether the admissions team would have adequate resource without this additional funding due to historic issues in this area.

6. Early Years Block (EYB)

6.1 The Early Years Block funds children under 5, it is comprised of the following entitlements:

- the 15 hours entitlement for eligible working parents of children from 9 months to 2 years old (new entitlement from 1 September 2024)
- the 15 hours entitlement for eligible working parents of 2-year-old children (new entitlement from 1 April 2024)
- the 15 hours entitlement for disadvantaged 2-year-olds
- the universal 15 hours entitlement for all 3 and 4-year-olds
- the additional 15 hours entitlement for eligible working parents of 3 and 4-year-olds

The EYB also contains an entitlement for:

- Maintained Nursery School (MNS) supplementary funding for 3 and 4-year-olds
- the Disability Access Fund (DAF) for eligible children accessing the early years entitlements
- the Early Years Pupil Premium (EYPP) for each hour an eligible child takes up any of the early years entitlements

6.2 In light of the extended entitlements for 2-year-olds and under-tuos, the Early Years Block allocation has increased by £6.003m to £20.886m (40.33%).

6.3 Early Years Funding regulations state that at least 95% of available early years funding must be passported to early years providers. Therefore, a maximum of £968k (5%) can be utilised by the authority to fund central functions that support early years provision.

6.4 A focus group of Early Years providers are consulted annually on the distribution of the early years funding formula and the central spend is agreed at Schools Forum. The Early Years task group were presented with 4 options to consider in December 2023 and selected 2 preferred options to put forward for the Early Years Sector to vote on.

Table 5: Early Years Funding Rates

Current and proposed Early Years Funding Formula Factors 2024-25			
Options put forward by the EY Task Group on 11-12-2023			
EY Funding Formula Factor	Current-all EY Providers	Option 1	Option 2
3&4 rate	£5.81	£6.25	£6.27
Universal 15 hours			
Extended (working parent) 15 hours			
Deprivation (mandatory supplement)	£0.73	£0.75	£0.73
2 year old rate			
Disadvantaged 15 hours	£6.52	£9.13	£9.15
Working parent 15 hours	New		
Under 2 year old rate (from Sep'24)	New	£12.30	£12.50

6.5 As a result of the consultation, Option 2 was selected as the preferred choice with 55% of the votes. The full report on the Early Years National Funding Formula 2024/25 can be found in the agenda papers for January 2024 Schools Forum.

7. High Needs Block

7.1 Educational provision in England for children and young people with 'high needs' is funded at local authority level through the High Needs Block of the Dedicated Schools Grant (DSG). This covers the costs of placements in all types of specialist provision, additional funding for pupils in mainstream schools and settings with this level of needs and the costs of some special educational needs and disability (SEND) support services.

7.2 The allocation for the High Needs block has increased from £36.547m in 2023-24 to £37.481m in 2024-25.

7.3 At its meeting in January 2024, Schools Forum agreed to transfer 0.5% (£0.862m) of the Schools Block allocation to the High Needs Block to be adjusted by a transfer of £0.1m to the CSSB if deemed necessary. Further analysis of the CSSB budget have concluded that the £0.1m transfer will be required, and therefore the adjusted transfer to the High Needs Block will be £0.762m.

7.4 The 0.5% School Block transfer to the High Needs Block, adjusted for the £0.1m transfer to CSSB, has been assumed to be agreed annually until 2026/27 in the deficit management plan, as agreed with the DfE, as part of the Safety Valve Agreement.

8. Safety Valve Monitoring Report December 2023 Update

8.1 The provisional cumulative DSG Deficit at the start of the 2022/23 financial year was £25.5m and this increased to £25.6m at the end of the year due to an overspend on all DSG blocks of £0.1m. The actual DSG Deficit reduced to £14.8m due to the Safety Valve contribution for Year 1 of £10.8m. These figures are subject to further due diligence including a review of opening and closing balances as part of the wider council balance sheet review.

Table 6: DSG Cumulative Deficit

All in millions	Schools	High Needs	Early Years	Central Services	Total Deficit	Cumulative Deficit
2017-18					4.9	
2018-19	-0.1	2.7	-0.5	0.0	2.1	7.0
2019-20	-0.1	5.9	0.4	0.0	6.2	13.2
2020-21	0.6	6.6	0.1	0.0	7.3	20.5
2021-22	-0.1	4.8	0.3	0.0	5.0	25.5
DSG Management Plan Deficit Write-off 2022-23					-10.8	14.7
Cumulative Deficit at 2022-23					0.1	14.8
P8 2023-24 Forecast					-0.6	14.2
Potential DSG Management Plan Deficit Write-off 2023-24						-3.2
Forecast Cumulative Deficit 2023-24						11.0

8.2 2023-24 Period 8 (November 2023 position) Budget Management report for High Needs DSG has total forecast spend of £24.9m against a budget of £25.1m. This contrasts with the Period 5 position of a forecast spend of £22.3m. However, the

previous report identified the potential risk of the backlog of 290 EHC plans with additional forecast spending of £2.6m and this is now factored into the outturn position. Therefore, the predicted position for 2023-24 is largely unchanged from the Period 5 position at an underspend of £0.155m. The actual predicted DSG Deficit position for the end of 2023/24 is a reduction to £11.0m once the Safety Valve contribution of £3.2m is received.

8.3 Overall, in 2023/24 the four DSG blocks are projected an underspend of £0.6m (£0.3m in schools block, £0.2m in high needs block and £0.1m in the early years block). Any over or underspend in 2023/24 will be posted to the ringfenced DSG reserves by block. Any School Block variance in 2023/24 will be in relation to the growth fund and the cumulative position will be monitored.

8.4 The biggest risks to the budget position for the High Needs Block are the rising demand for EHC plans, the shortage of special schools places and inflationary pressures.

9. Implications of the Recommendation

9.1 Financial Implications are contained within the report.

9.1.1 The DSG is a ring-fenced grant awarded by the ESFA to local authorities to allocate to schools. For a period of 3 years up to 31st March 2026, any deficit associated with the DSG is kept off local authorities' balance sheet due to a statutory override as set out in The Local Authorities Capital Finance and Accounting (England) Regulations. These regulations also prohibit local authorities from contributing from the General Fund to reduce the deficit.

9.2 Legal implications

9.2.1 The School and Early Years Finance Regulations are updated annually to set out the regulations for setting school budgets. These are supplemented by operational guidance by the Education & Skills Funding Agency. Whilst there is a move towards a national funding formula for schools, there remains an element of discretion for local authorities, subject to consultation and in some cases agreement of the Schools Forum. It is also expected that maintained and academy schools are consulted on any proposed amendments.

9.3 There are no Risk Management Implications directly arising.

9.4 There are no Environmental Implications directly arising.

9.5 There are no Equality Implications directly arising.

10. Background Papers

[Agenda for Slough Schools Forum on Thursday, 11th January, 2024, 9.15 am](#)

Appendix A:- **Authority Proforma Tool 2024/25**

	Description	Amount per pupil		Pupil Units		Sub Total	Total	Proportion of total pre MFG funding (%)
1) Basic Entitlement Age Weighted Pupil Unit (AWPU)	Primary (Years R-6)	£3,794.51		16,532.00		£62,730,839	£133,483,273	78.22%
	Key Stage 3 (Years 7-9)	£5,349.82		7,589.00		£40,599,784		
	Key Stage 4 (Years 10-11)	£6,030.53		5,000.00		£30,152,650		
	Description	Primary amount per pupil	Secondary amount per pupil	Eligible proportion of primary NOR	Eligible proportion of secondary NOR	Sub Total	Total	Proportion of total pre MFG funding (%)
2) Deprivation	FSM	£520.00	£520.00	3,383.00	2,551.00	£3,085,680	£12,493,635	7.32%
	FSM6	£870.00	£1,275.00	3,464.00	2,806.00	£6,591,330		
	IDACI Band F	£250.00	£360.00	3,598.21	2,845.98	£1,924,108		
	IDACI Band E	£305.00	£480.00	989.69	871.30	£720,081		
	IDACI Band D	£475.00	£670.00	156.19	117.06	£152,619		
	IDACI Band C	£515.00	£735.00	2.01	17.01	£13,534		
	IDACI Band B	£550.00	£785.00	0.00	8.01	£6,284		
	IDACI Band A	£720.00	£1,005.00	0.00	0.00	£0		
	Description	Primary amount per pupil	Secondary amount per pupil	Eligible proportion of primary NOR	Eligible proportion of secondary NOR	Sub Total	Total	Proportion of total pre MFG funding (%)
3) English as an Additional Language (EAL)	EAL 3 Primary	£625.00		5,485.51		£3,428,443	£4,962,123	2.91%
	EAL 3 Secondary		£1,680.00		764.42	£1,284,231		
4) Mobility	Pupils starting school outside of normal entry dates	£302.78	£434.65	555.88	186.68	£249,449		
	Description	Weighting	Amount per pupil (primary or secondary respectively)	Percentage of eligible pupils	Eligible proportion of primary and secondary NOR respectively	Sub Total	Total	Proportion of total pre MFG funding (%)
5) Low prior attainment	Primary low prior attainment		£1,240.00	30.15%	4,983.88	£6,180,005	£10,274,214	6.02%
	Secondary low prior attainment (year 7)	55.77%		17.55%				
	Secondary low prior attainment (year 8)	54.47%		17.34%				
	Secondary low prior attainment (year 9)	54.47%	£1,880.00	17.44%	2,177.77	£4,094,209		
	Secondary low prior attainment (year 10)	64.53%		17.13%				
	Secondary low prior attainment (year 11)	64.53%		17.02%				
Factor			Lump Sum per Primary School (£)	Lump Sum per Secondary School (£)	Lump Sum per Middle School (£)	Lump Sum per All-through School (£)	Total (£)	Proportion of total pre MFG funding (%)
6) Lump Sum			£142,250.00	£142,250.00			£6,116,750	3.58%
7) Sparsity factor			£60,435.00	£87,850.00	£87,850.00	£87,850.00	£0	0.00%
8) Fringe Payments					Fringe multiplier	1.0000	£0	0.00%
9) Split Sites		Basic eligibility funding		£55,415.18	Distance funding rate	£27,759.19	£304,938	0.18%
10) Rates							£1,857,631	1.09%
11) PFI funding							£1,056,268	0.62%
13) Additional funding to meet minimum per pupil funding level							£99,721	0.06%
Total Funding for Schools Block Formula (excluding MFG Funding Total)							£170,648,553	100.00%
14) Minimum Funding Guarantee						0.50%	£297,789	
Total Funding for Schools Block Formula							£170,946,325	
Growth fund (if applicable)							£500,018	
Total Funding For Schools Block Formula (including growth and falling rolls funding)							£171,446,360	
Block transfers	CSSB						£100,000	
	HNB						£761,539	
DSG School Block							£172,307,899	

Abbreviations:-

FSM – Free School Meals

IDACI – Income Deprivation Affecting Children Index

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Slough Borough Council

Report To:	Council
Date:	7 March 2024
Subject:	Recommendations of the Cabinet from its meeting held on 5 th March 2024: Berkshire Prosperity Board
Lead Member:	Cllr Dexter Smith - Leader of the Council
Chief Officer:	Stephen Brown – Chief Executive
Contact Officer:	Stephen Taylor – Monitoring Officer
Ward(s):	All
Exempt:	No
Appendices:	Appendix 1 – Functions and Procedure Rules for Berkshire Economic Prosperity Board

1. Summary and Recommendations

- 1.1 The six Berkshire local authorities are proposing to set up a joint committee, known as the Berkshire Prosperity Board, to enable funding previously held by the Local Enterprise Partnership (LEP) to be provided for Berkshire wide prosperity projects. This report sets out details of the proposed governance structure and functions, with proposed delegation to officers to finalise these arrangements to take account of Government guidance and any grant conditions.
- 1.2 This report will be considered by the Cabinet at its meeting to be held on 5th March 2024, which is after the publication of the Council agenda. Any changes to the report or recommendations will be reported to Council on 7th March 2024.

Recommendations:

Council is asked to note the recommendations to Cabinet on 5th March 2024 to:

1. Approve the setting up of a joint committee across the six Berkshire local authorities to exercise executive functions in relation to economic prosperity.
2. Delegate authority to the Chief Executive, in consultation with the Leader of the Council and the Executive Director of Finance and Commercial, to agree and enter into an inter-authority agreement between the six Berkshire local authorities to facilitate decision-making by the Berkshire Prosperity Board Joint Committee (BPB)

Council is recommended to resolve the:

3. Approval of the functions and procedure rules for the Berkshire Prosperity Board Joint Committee (BPB) as set out in Appendix 1 be added to Part 3.5 of the Constitution;
4. Delegated authority to the Monitoring Officer, in consultation with the Leader of the Council, to amend the Constitution to make minor amendments to the functions and procedure rules for the BPB and to amend other parts of the Constitution, including Article 13 – Decision Making, Part 4.2 - Access to Information Procedure Rules and Part 4.4 of the Executive Procedure Rules, to take account of the existence of the BPB.

Reason:

To facilitate the discharge of functions connected to economic prosperity across Berkshire, including functions currently held by the LEP.

Commissioner Review

No specific comments to add to the report.

2. Report

Introductory paragraph

- 2.1 The Thames Valley Berkshire LEP has held core functions in relation to economic prosperity, including being able to access Government grants on a regional basis. In response to the Government's review of Local Enterprise Partnerships, it is proposed that a joint committee across Berkshire can effectively exercise these functions. This will enable the authorities across Berkshire to agree a shared vision of inclusive and sustainable economic prosperity, bid for Government and private sector investment, have a strong, collective voice in lobbying Government and other agencies and advantageously position Berkshire in readiness for proposed devolution proposals.

Options considered

Option 1 – To set up a joint committee – the legal power to establish a joint committee is well established and provides a simple way for local authorities to collaborate and make formal decisions across a region. This is a model which works well in other places, including in West London. **This is the recommended option.**

Option 2 – To delay implementation of a cross Berkshire committee and continue to operate under the informal Leaders' Group – the Government guidance makes clear that funding for the LEP will cease from 1 April 2024. There may be opportunities to bid for funding to support economic prosperity across a region, which requires a formal decision-making structure to be in place. **This is not recommended** due to a risk that the council may not be able to bid for regional funding.

Option 3 – To submit formal devolution proposals to set up a statutory Economic Prosperity Board – it will take time to prepare such a proposal with limited additional benefits at this stage. It is unlikely that this will provide added value over and above the joint committee model and will take longer to set up. **This is not recommended.**

Background

- 2.2 Joint Department for Business and Trade and Department for Levelling Up, Housing and Communities Guidance was issued in August 2023 on Local Enterprise Partnerships (LEPs) and integration of functions into local democratic institutions. The Spring Budget 2023 proposals stated that the Government was minded to withdraw central government support (core funding) for LEPs from April 2024 and to transfer LEP functions to local authorities, where appropriate and where not already delivered by combined authorities. LEPs may choose to continue operating but will no longer be eligible for Government funding. The functions delivered by LEPs, namely business representation, strategic economic planning and delivery of related Government programmes will be exercised by upper tier local authorities where not already delivered by a combined authority and these can be delivered by authorities working in collaboration with each other.
- 2.3 As there is already overlap between local authority functions and those exercised by the LEP, it is anticipated that there is greater scope for join-up, efficiencies and clarity for the private sector. Government is expected to provide funding in 2024/25 for local authorities to support them to deliver functions currently delivered by the LEP.
- 2.4 It is proposed that the BPB discharges the following functions on behalf of the participating unitary authorities.
- Work to a shared vision of inclusive and sustainable economic prosperity through working together to address challenges and meet opportunities.
 - Have a strengthened case to Government and private investors for greater investment into strategic projects across Berkshire.
 - Function as a vehicle to commission the Thames Valley Berkshire Local Enterprise Partnership (LEP) core functions in response to the Government's review of Local Economic Partnerships.
 - Have a stronger, collective voice in lobbying Government and other agencies using a systems leadership approach.
 - Advantageously position Berkshire in readiness for potential devolution proposals to benefit from additional responsibilities and funding opportunities.
 - Progress joint working on the six identified work themes and be agile in responding to new opportunities as they arise.
- 2.5 The BPB will not discharge any non-executive functions and will not have any function permitting it to employ staff or make arrangements for the proper administration of the financial affairs of the authorities.
- 2.6 It will be necessary to put in place an inter-authority agreement setting out further detail on how the partnership will work, including setting out how liabilities will be shared and indemnity arrangements. The Berkshire Monitoring Officers are working on the agreement and delegated authority is sought to progress this.
- 2.7 It is likely that the functions of the BPB may evolve over time, leading to minor amendments to the functions and procedure rules. To facilitate this delegated authority is sought to amend the constitutional rules. More significant amendments to BPB will be taken through normal constitutional channels.

3. Implications of the Recommendation

3.1 Financial implications

3.1.1 It is proposed that the BPB will operate within existing budgets, utilising any transferred funding from the LEP and external grant funding. Any additional budgetary requirements will need to be agreed in accordance with the Council's financial procedure rules.

3.2 Legal implications

3.2.1 The joint committee is set up in accordance with the Local Government Act 1972, the Local Government Act 2000 and the Local Authorities (Arrangements for the Discharge of Functions) (England) Regulations 2012. As a formal committee is it required to comply with the same statutory rules as the Council's Cabinet and sub-committee.

3.2.2 The delegation of functions to the BPB does not preclude Cabinet from exercising those functions itself.

3.2.3 Further details on how the functions will be exercised and the relationship between the participating local authorities will be set out in an inter-authority agreement. This will include provisions on termination, liability and indemnities.

3.3 Risk management implications

3.3.1 The joint committee is not a separate legal entity and therefore decisions it makes are binding on the participating local authorities. The risk of this will be managed via the inter-authority agreement.

3.4 Environmental implications

3.4.1 There are no direct environmental implications arising from this report.

3.5 Equality implications

3.5.1 The BPB will be obligated to comply with the Equality Act 2010 and assess the equality implications of any proposed decision.

3.7 Procurement implications

3.7.1 The setting up of the BPB is not a procurement activity. If there is a need to commission support, consideration will be given to which participating authority's contract procedure rules should be followed.

3.8 Workforce implications

3.8.1 There are no direct workforce implications arising from this report.

4. Background Papers

None

Part 3.5 - Joint arrangements for discharge of Executive Functions

Functions and Procedure Rules for the Berkshire Economic Prosperity Board (Joint Committee)

1. Functions

The Joint Committee will discharge on behalf of the Participating Local Authorities the functions listed below related to promoting economic prosperity in Berkshire:

- 1.1** Develop a shared, Berkshire-wide vision for inclusive and sustainable economic prosperity, together with a set of practical thematic priorities, that addresses the strategic challenges and opportunities that the area faces.
- 1.2** Agree to and making funding applications and/or investment bids to external bodies, in relation to economic prosperity for the benefit of the Berkshire.
- 1.3** Provide direction to the nominated Local Authority acting as the Accountable Body on the allocation of any funding awards/government grants received to appropriate projects for the benefit of the geographical area of the participating local authorities, including, where applicable, approving the approach to the procurement to be undertaken by Accountable Body Local Authority
- 1.4** Represent the participating local authorities in discussions and negotiations with regional bodies, national bodies, central government inward investors and others on matters relating to investment and funding for the benefit of Berkshire.
- 1.5** Co-ordinate work across the six participating authorities and other Berkshire Committees, networks, and other statutory providers where this can help to promote inclusive and sustainable prosperity and the delivery of priorities across the six programme themes.
- 1.6** Representing the participating local authorities in discussions and negotiations with regional bodies, national bodies and central government on matters relating to economic prosperity for the benefit of the local government areas of the participating authorities.
- 1.7** Provide the appropriate governance, accountability, and delivery mechanisms for any future Government funding and programme support, that could arise from the integration of the LEP, from future growth funding, from UKSPF Berkshire Wide programmes and from any subsequent devolution funding.
- 1.8** Seek to influence and align government investment in Berkshire in order to boost economic growth within the local government areas of the participating authorities.
- 1.9** Agree and approve any additional governance structures as related to the Joint Committee, or any sub-Committees formed by the Joint Committee.
- 1.10** Invite representatives of key stakeholders such as business associations, government agencies, the further education sector, higher education sector, schools, voluntary sector, and health sector to engage with the business of the Joint Committee including by attending meetings and commenting on proposals and documents.

For participating local authorities operating executive arrangements, only executive functions of each authority may be exercised.

2. Membership and Quorum

- 2.1 The membership will comprise of six members with each participating Local authority appointing one person to sit on the Joint Committee as a voting member.
- 2.2 Each participating local authority will make a suitable appointment in accordance with its own constitutional requirements. It is anticipated that, where practicable, the leader of each participating local authority will be appointed to the Joint Committee. Where the participating local authority operates executive arrangements, the voting member must be a member of the Executive.
- 2.3 Where a participating Local authority does not operate executive arrangements, the appointment of a voting member will be in accordance with the local authority's own procedures. It is envisaged that this will usually be one of its senior councillors.
- 2.4 In all cases, the appointed person must be an elected member (or their Deputy) of the council of the appointing participating local authority. Appointments will be made for a maximum period not extending beyond each member's remaining term of office as a councillor, and their membership of the Joint Committee will automatically cease if they cease to be an elected member of the appointing participating local authority and in the case of a participating local authority operating executive arrangements, they cease to be a member of the Executive.
- 2.5 Members of the Joint Committee are governed by the provisions of their own Council's Codes and Protocols including the Code of Conduct for Members and the rules on Disclosable Pecuniary Interests.
- 2.6 Each participating local authority will utilise existing mechanisms for substitution as laid down in their own Standing Orders. Continuity of attendance is encouraged.
- 2.7 Where a participating local authority wishes to withdraw from membership of the Joint Committee this must be indicated in writing to each of the Committee members.
- 2.8 The quorum for the Joint Committee is **six** members. If the Joint Committee is not quorate it cannot transact any business. If there is no quorum at the time the meeting is due to begin, the start of the meeting will be delayed until a quorum is achieved. If no quorum is achieved after 30 minutes has elapsed, the Committee secretary will advise those present that no business can be transacted, and the meeting will be cancelled.

3. Chair and Vice-Chair

- 3.1 The Chair of the Joint Committee will be appointed for 12 months and will rotate in turn between the six participating local authorities.
- 3.2 Unless otherwise unanimously agreed by the Joint Committee, each participating local authority's appointed person will serve as chair for 12 months at a time. Where the incumbent Chair ceases to be a member of the Joint Committee, the individual appointed by the relevant local authority as a replacement will serve as Chair for the remainder of the 12 months as chair.
- 3.3 The Joint Committee will also appoint a Vice-Chair from within its membership on an annual basis to preside in the absence of the Chair. This appointment will also rotate in a similar manner to the Chair.
- 3.4 At its first meeting, the Joint Committee will draw up the rotas for Chair and Vice-Chair respectively as well as the meeting schedule for the year.
- 3.5 Where neither the Chair nor Vice-Chair are in attendance, the Joint Committee will appoint a Chair to preside over the meeting where they are quorate.
- 3.6 In the event of any disagreement as the meaning or application of these Rules, the decision of the Chair shall be final.

4. Sub-Committees

- 4.1 The Joint Committee may establish sub-committees to undertake elements of its work if required.

5. Delegation to officers

- 5.1 The Joint Committee may delegate specific functions to officers of any of the participating local authorities.
- 5.2 Any such delegation may be subject to the requirement for the officer to consult with or obtain the prior agreement of an officer (or officers) of the other participating local authorities.
- 5.3 It may also be subject to the requirement for the officer with delegated authority to consult with the Chair of the Joint Committee and the Leaders of the one or more participating local authorities before exercising their delegated authority.

6. Administration

- 6.1 Clerking support for the Joint Committee, and accommodation for meetings, will be managed in the first year by Bracknell Forest Council working with the Chair and Vice-Chair.
- 6.2 In the first year, Authorities will where possible support the Joint Committee in kind by taking on responsibilities such as communications and clerking.

7. Financial matters

7.1 In the first year the costs of managing the Joint Committee will be contained within existing budgets and using an element of the shared prosperity fund. Beyond the first year, Council's will work within available budgets and funding sources.

7.2 When making a decision which has financial consequences, the Joint Committee will follow the relevant provisions of the Financial Procedure Rules of the Accountable Body Local Authority.

8. Agenda management

8.1 Subject to 8.2, all prospective items of business for the Joint Committee shall be agreed by a meeting of the Chief Executives of the participating local authorities or their authorised representatives.

8.2 It will be the responsibility of each report author to ensure that the impacts on all participating local authorities are fairly and accurately represented in the report. They may do this either by consulting with the monitoring officer and chief finance officer of each participating local authority or by some other appropriate method.

8.3 In pursuance of their statutory duties, the monitoring officer and/or the chief financial officer of any of the participating local authorities may include an item for consideration on the agenda of a meeting of the Joint Committee, and, may require that an extraordinary meeting be called to consider such items.

8.4 Each participating local authority operating executive arrangements will be responsible for considering whether it is necessary to treat prospective decisions as 'key- decisions' and follow any steps required by law such as inclusion in any Forward Plan. Each participating local authority operating a Committee system will apply its local procedures.

9. Meetings

9.1 The Joint Committee will meet as required to fulfil its functions. As a formal committee it will comply with the statutory rules, including under the Local Government Act 1972.

9.2 A programme of meetings at the start of each Municipal Year will be scheduled and included in the Calendar of Meetings for all participating local authorities.

10. Notice of meetings

- 10.1 On behalf of the Joint Committee, the Committee secretary will give notice to the public of the time and place of any meeting in accordance with Part 5A of the 1972 Act.
- 10.2 At least five clear working days in advance of a meeting the secretariate to the Joint Committee will publish the agenda via the website of secretariate's authority and provide the documentation and website link to the participating local authorities to enable the information to be published on each Participating Local authority's website.

11. Public participation

- 11.1 Unless considering information classified as 'exempt' or 'confidential' under the 1972 Act, all meetings of the Joint Committee shall be held in public.
- 11.2 Public representations and questions are permitted at meetings of the Joint Committee. Notification must be given in advance of the meeting indicating by 12 noon on the last working day before the meeting the matter to be raised and the agenda item to which it relates. Representatives will be provided with a maximum of 3 minutes to address the Joint Committee.
- 11.3 The Chair shall have discretion to determine the number of speakers per agenda item and to extend the time allowed for addressing the Joint Committee.
- 11.4 Where the number of public representations exceed the time / number allowed, a written response will be provided or the representation deferred to the next meeting of the Joint Committee if appropriate.
- 11.5 The Joint Committee may also invite special representatives of stakeholders such as business associations, government agencies such as DWP or Jobcentre Plus, the further education sector, voluntary sector, and health sector to take an interest in the business of the Committee including by attending meetings and commenting on proposals and documents.
- 11.6 The Chair shall have discretion to regulate the behaviour of all individuals present at the meeting in the interests of the efficient conduct of the meeting.

12. Councillor and officer participation

- 12.1 Any elected member of any of the participating local authorities who is not a member of the Joint Committee may ask a question or address the Committee with the consent of the Chair.
- 12.2 The participating authorities chief executive or other nominated officer may attend the meeting in an advisory capacity.

13. Business to be transacted

- 13.1 Standing items for each meeting of the Joint Committee will include the following:
- Minutes of the Last Meeting

- Apologies for absence
- Declarations of Interest
- Provision for public participation
- Substantive items for consideration

13.2 The Chair may vary the order of business and take urgent items their discretion. The Chair should inform the Members of the Joint Committee prior to allowing the consideration of urgent items.

13.3 An item of business may not be considered at a meeting unless:
 (i) A copy of the agenda included the item (or a copy of the item) is open to inspection by the public for at least five clear days before the meeting; or
 (ii) By reason of special circumstances which shall be specified in the minutes the Chair of the meeting is of the opinion that the item should be considered at the meeting as a matter of urgency.

13.4 “Special circumstances” justifying an item being considered as a matter or urgency will relate to both why the decision could not be made at a meeting allowing the proper time for inspection by the public as well as why the item or report could not have been available for inspection for five clear days before the meeting.

14. Extraordinary meetings

14.1 Arrangements may be made following consultation with Chair of the Joint Committee to call an extraordinary meeting of the Joint Committee. The Chair should inform the appointed Members prior to taking a decision to convene an extraordinary meeting.

14.2 The business of an extraordinary meeting shall be only that specified on the agenda.

15. Cancellation of meetings

15.1 Meetings of the Joint Committee may, after consultation with the Chairman, be cancelled if there is insufficient business to transact or some other appropriate reason warranting cancellation. The date of meetings may be varied after consultation with the Chairman and appointed members of the Joint Committee, in the event that it is necessary for the efficient transaction of business.

16. Rules of debate

16.1 The rules of debate in operation in the Chair’s authority shall apply.

17. Request for determination of business

17.1 Any member of the Joint Committee may request at any time that:

- The Joint Committee move to vote upon the current item of consideration.
- The item be deferred to the next meeting.

- The item be referred back to a meeting of the Chief Executives of the participating local authorities for further consideration
- The meeting be adjourned.

17.2 The Joint Committee will then vote on the request.

18. Urgency procedure

18.1 Where the Chair (following consultation with the appointed Members of the Joint Committee) is of the view that an urgent decision is required in respect of any matter within the Joint Committee's functions and that decision would not reasonably require the calling of an Extraordinary Meeting of the Joint Committee to consider it and it cannot wait until the next Ordinary Meeting of the Joint Committee, then they may request in writing the Chief Executive of each participating local authority (in line with pre-existing delegations in each local authority's Constitution) to take urgent action as is required within each of the constituent local authorities.

19. Voting

19.2 Where a vote is required it will be on the basis of one vote per local authority member. The Chair will take the vote by show of hands.

19.3 Decisions shall be decided by a unanimous vote where all six Members or member deputies are present and agree.

19.4 Any member can request that a recorded vote be taken.

19.5 Where, immediately after a vote is taken at a meeting, if any Member so requests, there shall be recorded in the minutes of the proceedings of that meeting whether the person cast his / her vote for or against the matter or whether he/ she abstained from voting.

20. Minutes

20.1 At the next suitable meeting of the Joint Committee, the Chairman will move a motion that the minutes of the previous meeting be agreed as a correct record. The meeting may only consider the accuracy of the minutes and cannot change or vary decisions taken at a previous meeting as a matter arising out of the minutes.

20.2 Once agreed, the Chairman will sign them.

20.3 There will be no item for the approval of minutes of an ordinary Joint Committee meeting on the agenda of an extraordinary meeting.

21. Exclusion of the public and press

- 21.1 Members of the public and press may only be excluded from a meeting of the Joint Committee either in accordance with the 1972 Act or in the event of disturbance.
- 22.2 A motion may be moved at any time for the exclusion of the public from the whole or any part of the proceedings. The motion shall specify by reference to Section 100(A) Local Government Act 1972 the reason for the exclusion in relation to each item of business for which it is proposed that the public be excluded. The public must be excluded from meetings whenever it is likely, in view of the nature of business to be transacted, or the nature of the proceedings that confidential information would be disclosed.
- 22.3 If there is a general disturbance making orderly business impossible, the Chairman may adjourn the meeting for as long as he/she thinks is necessary.
- 22.4 Background papers will be published as part of the Joint Committee agenda and be made available to the public via the website of each authority.

23. Overview and Scrutiny

- 23.1 Decisions of the Joint Committee which relate to the executive functions of a participating local authority will need to be in accordance with each of the six local authority's own democratic scrutiny procedures for agreement before implementation.
- 23.2 Decisions of the Joint Committee which relate to the executive functions of a participating local authority will be subject to scrutiny and 'call -in' arrangements (or such other arrangements equivalent to call-in that any participating local authority operating a Committee system may have) as would apply locally to a decision made by that participating local authority acting alone
- 23.3 No decision should be implemented until such time as the call-in period has expired across all of the participating local authorities.
- 23.4 Where a decision is called in, arrangements will be made at the earliest opportunity within the participating local authority where the Call-In had taken place for it to be heard.
- 23.5 Any decision called in for scrutiny before it has been implemented shall not be implemented until such time as the call-in procedures of the participating local authority concerned have been concluded.

24. Access to minutes and papers after the meeting

- 24.1 On behalf of the Joint Committee, the secretariate will make available copies of the following for six years after the meeting:
- (i) the minutes of the meeting and records of decisions taken, together with reasons, for all meetings of the Joint Committee, excluding any part of the minutes of proceedings when the meeting was not open to the public or which disclose exempt or confidential information.
 - (ii) the agenda for the meeting; and
 - (iii) reports relating to items when the meeting was open to the public.

26. Amendment of these Rules

- 26.1 These Rules shall be agreed by the Joint Committee at its first meeting. Any amendments to these rules must be agreed by each participating authority in accordance with its own constitutional arrangements.
- 26.2 These rules and arrangements shall be reviewed every 12 months at the start of the new Chair and Vice-Chair term.

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