

**Slough Borough Council**

**REPORT TO:** Council

**DATE:** 6 March 2025

**SUBJECT:** General Fund Revenue Budget 2025/26 and Medium Term Financial Strategy 2025/26 to 2028/29

**CHIEF OFFICER:** Annabel Scholes,  
Executive Director, Corporate Services (S151 Officer)

**CONTACT OFFICER:** Dave McNamara,  
Director of Financial Management & Strategy

Chris Holme,  
Director of Corporate Finance and Commercial

**WARD(S):** ALL

**PORTFOLIO:** Councillor Smith – Leader of the Council

Councillor Chahal – Lead Member, Finance, Council Assets and Transformation

**EXEMPT:** NO

**APPENDICES:**

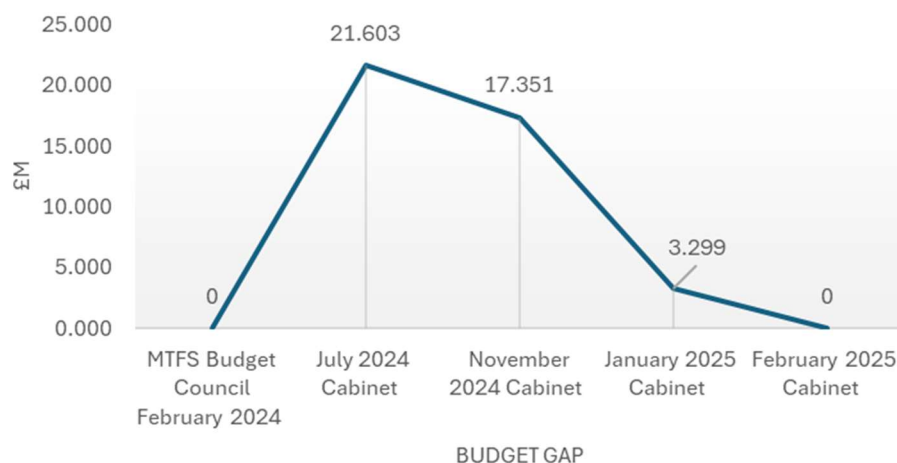
- 1 Section 25 Statement
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**1. SUMMARY and RECOMMENDATIONS**

- 1.1. Cabinet in accordance with the Council's budget process as set out in the Constitution agreed at its meeting on 24 February 2025 to propose a balanced budget for 2025/26 and Medium Term Financial Strategy (MTFS) for 2025/26 to 2028/29 for approval by Full Council.

- 1.2. There is a minor change to the report approved by Cabinet in that the Council has now received confirmation of its Public Health grant allocation of £8.715m, an increase of £0.502m. This has increased the Council's gross expenditure and income and is reflected in section c of the Council Tax Resolution in Appendix 2 of the report. The Leader has confirmed he has no objection to this minor change.
- 1.3. The Council's financial position is challenging, and work is developing on improving financial sustainability to provide a balanced MTFS over the medium term. The council is already in receipt of Exceptional Financial Support through a Capitalisation Direction of up to £348m which needs to be repaid. In the meantime, the annual cost of servicing that debt is £6.087m.
- 1.4. Like all local authorities, the council is having to cope with ongoing increasing demand in Adult Social Care, Special Education Needs and particularly, Temporary Accommodation. Ongoing pressures within Children's Social Care have been contained within Slough Children First.
- 1.5. The proposed balanced budget is based upon a 4.99% increase in Council Tax and subject to the Exceptional Financial Support for 2025/26 of £15.709m capitalisation direction that has been approved in principle by government. Government's in principle decision of support, positions the Council as one of 30 local authorities due to receive Exceptional Finance Support in 2025/26
- 1.6. The Final Local Government Finance Settlement (LGFS) was published 3 February 2025, with confirmation of the employer NI funding and additional children social care funding.
- 1.7. The next graph outlines the direction of travel and journey that the Council has been on to balance the budget for 2025/26, having to develop proposals of £21.603m and consider an appropriate risk management approach to propose a balanced budget.

Balancing the budget 2025/26 - Progress



- 1.8. As the Council continues its improvement to a Best Value authority it will be introducing improved financial control processes within a broader financial management framework aligned to performance. There is an approved finance improvement plan that is monitored by the Commissioner Finance Board and it is intended to socialise this more widely with members in the coming months.

**Recommendations:**

**Council is recommended to approve the recommendations of Cabinet to:**

- a) Note the s.25 Statement from the Council's s.151 officer at Appendix 1.
- b) Approve the 2025/26 revenue budget on the basis of an increase in the general element of the council tax of 2.99% and an increase in the Adult Social Care Precept element of 2% as set out in Appendix 2;
- c) Approve the council tax resolution for 2025/26 as set out in Appendix 2 on the basis that it is not excessive in accordance with the principles approved under s.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 2025/26';
- d) Approve the Medium-Term Financial Strategy (MTFS) as set out in paragraphs 3.7 to 3.20 of this report;
- e) Delegate authority to the Executive Director, Corporate Services (S151 officer) 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;
- f) Approve the General Fund capital programme as set out in Section 12 and Appendix 6;
- g) Approve the Flexible Use of Capital Receipts Strategy as set out in Section 17.4 - 17.5 and Appendix 7 to this report.

**Commissioner Review:**

The council is operating in an extremely challenging context, with significant levels of risks, demand and financial pressures. This report reflects the council's journey in proposing the allocation of ring-fenced funds, capital programme and reducing the general fund financial gap for 2025/26, to a residual deficit of £15.709m, which will require exceptional financial support by way of a capitalisation direction. The current projected general fund budget gap after the application of a further £10.611m of exceptional financial support is £21.787m to 2028/29.

The 2024/25 financial performance across all funds has formed the starting point and springboard for formulating budget estimates. The ongoing pressures that have been identified through the 2024/25 in year budget monitoring is taken into consideration in preparing the 2025/26 budget and medium-term outlook.

Like many councils the general fund revenue budget is heavily pitched towards the cost of adult social care, children and education services, delivery of statutory homelessness obligations and corporate financing. This reduces the council's budget flexibility and coupled with lower usable reserves to rely on, will make it more difficult for the council to respond to financial shocks.

The council's improved financial control processes, ability to manage demand and support local need, mitigate risks, deliver its approved saving programme, develop its new operating model along with a fully resourced transformation programme and capital delivery capacity over the medium term, will be essential to increase financial resilience and deliver sustained and thoughtful reform.

The risk underpinning the budget and key assumptions are outlined in the report and I would draw the council's attention to the Section 25 statement of the Chief Finance Officer.

## 2. REPORT

- 2.1. The council's budgetary and policy framework within the council's constitution requires the council to set out a budget for the forthcoming financial year and MTF5. Legislatively, the council is required to set a balanced budget and council tax by 11 March of the preceding financial year.
- 2.2. The budget takes into consideration the council's 'A Fresh Start Corporate Plan 2023 – 2027' which sets out the council's vision and what the council hopes to deliver. The three key priorities are:



- 2.3. In delivering the priorities the council seeks to be:



Resident  
Focused



Providing  
financial  
sustainability



Enabling  
residents and  
communities



Strengthening  
partnerships



Building  
trust

- 2.4. This report presents the proposed revenue and capital budget for 2025/26, the proposed MTFS for 2025/26 to 2028/29, taking into consideration the council's corporate plan, the national context and economic outlook for local government and then how this may impact on the council.
- 2.5. As the council takes action to become financially sustainable and a Best Value Council by November 2026 it has reviewed its financial framework and it is proposed to end the Expenditure Control Process for 2025/26. Enforcement of No Po No Pay will be enhanced throughout 2025/26 with the introduction of commitment accounting and reviews of the effectiveness of financial controls.
- 2.6. 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 Council in July 2022. Whilst these measures were necessary at that time, they are now an impediment to the transformation of the council and a move to improved financial control processes within a broader financial management framework aligned to performance is to be implemented from 1 April 2025.
- 2.7. Financial Monitoring and Planning will be integral to the Corporate Planning Cycle with a focus on Performance, People and Money (PPaM). Central to this will be the availability of real-time financial information supplemented with key performance metrics for all services.
- 2.8. Members will continue to be engaged and will review portfolio assurance statements on a regular basis. Star Chambers are to be retained with a focus on preparation for the 2026/27 Budget Cycle and Medium Term Financial Strategy through a series of base budget reviews aligned to the development of the new operating model.

### **3. NATIONAL CONTEXT AND ECONOMIC OUTLOOK**

- 3.1. Uncertainty in local government funding in recent years has remained a topical point of discussion within the public sector mainly receiving single year funding settlements and no conclusion to funding reforms. Councils including organisations representing local government have continued to lobby government on more funding following years of austerity measures and funding not keeping pace with increased demand for services and rising costs. This has made it challenging for councils to budget beyond a one-year horizon robustly. Core spending power, the measurement of core revenue funding available to councils through the local government funding settlement has increased by an average of 3.1% per annum since 2019/20 (recent quote by a senior researcher at Institute for Government).

- 3.2. The Local Government Association surveyed council chief executives<sup>1</sup> undertaken prior to the Chancellor's Autumn Statement, published findings including:
- 1) One in four (25%) councils could be applying for exceptional finance support in the next couple of years, this rises to 40% for councils with social care responsibilities;
  - 2) If exceptional finance support did not exist, potential section 114 notices that could be issued by Chief Finance Officers could be around 18% in 2025/26 rising to 33% by 2027/28 based on the likely and don't know responses of 195 survey respondents; and
  - 3) Single tier council services areas of most concern were children's social care, adults social care, special education needs and disabilities (SEND), homeless and temporary accommodation and home to school transport.
- 3.3. The Chancellor's Autumn Statement on 30 October 2024 committed to reforms to local government funding by introducing multi-year settlements from 2026/27, and for 2025/26 committed to £1.3 billion of extra funding through the local government settlement suggesting around 3.2% real terms increase in core spending power. The English Devolution White paper published on the 16 December outlined the Government's approach to future reforms within local government and welcomed the opportunity to respond to the consultation.
- 3.4. In addition, local authorities received around £1.1 billion of new funding in 2025/26 through the implementation of the Extended Producer Responsibility (EPR) scheme to improve recycling outcomes from January 2025, equivalent to a further c.1.6% real-terms increase in local government resources. Exceptionally for 2025/26 only, and recognising the importance of local authorities being able to effectively plan their budgets, the Treasury will guarantee that if local authorities do not receive Extended Producer Responsibility income in line with the central estimate there will be an in-year top up, with the detail on this to be set out through the Local Government Finance Settlement (LGFS) process. The Council has received confirmation that it will receive a one-off payment in 2025/26 for EPR of £2.525m.
- 3.5. Other measures announced include extending the Household Support Fund, SEND funding, funding to tackle homelessness including the affordable homes programme, funding for bus service improvement plans and local roads maintenance. The Statement also announced business rates measures for businesses which councils would be fully compensated for and also announced a rise to the minimum wage which could impact council's supplies and services contracts.

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<sup>1</sup> [Council finances and Autumn Budget 2024 Survey of chief executives](#)

3.6. From an economic position, the Office for Budget Responsibility (OBR's) assumes Consumer Prices Index (CPI) to be 2.6% in 2025/26 before falling to 2.1% by Q4 2028. The table below is the OBR's economic and fiscal outlook at October 2024.

	<b>RPI</b>	<b>RPIX</b>	<b>CPI</b>
2024Q4	3.6	3.0	2.4
2025Q4	3.4	3.0	2.5
2026Q4	3.1	2.9	2.1
2027Q4	3.1	2.9	2.1
2028Q4	2.9	2.8	2.1
2029Q4	2.9	2.8	2.0

## MEDIUM TERM FINANCIAL STRATEGY 2025/26 – 2028/29

- 3.7. Based on our published corporate plan, the below presents ten key facts about Slough that inform our resourcing decisions.



- 3.8. The financial challenges and other issues facing the council are of an unprecedented magnitude being a council that is one of the smallest unitary councils in England and which therefore does not have the critical mass needed to be financially sustainable without radical action.
- 3.9. The council's MTFs is therefore aimed at the objective of delivering financial resilience through the finance recovery plan and achieving onward sustainability.
- 3.10. The council remains in recovery and with government announcing on 20 November 2024 that government intervention will be extended for a further two years until 30 November 2026. The council recognises that over the medium to longer term the council needs to spend within its available resources.



3.11. In addition, social care services delivered by Slough Children First and services for children with special educational needs and disabilities which sit in the council are both subject to separate Statutory Directions. The Statutory Directions mandate the need for significant improvements to practice but these must also be within the agreed financial envelope.

3.12. The council is working within an incredibly challenging financial context with increasing future demand from residents to address more complex issues. Society is also changing rapidly, with different expectations and needs. The council is therefore proactively designing its future shape and how it will continue to deliver services to its residents, businesses, partners and attracting people and businesses to Slough. The recent English Devolution White paper on future government reforms and local government funding will also shape the council's future direction. The strategy includes:

- a) Development of an operating model that continues to take the council through recovery and out of intervention;
- b) Developing our data and analytics capability including a base budget review to inform decision making and integrating corporate planning with financial resources;
- c) Driving down demand for temporary accommodation; It is deeply disappointing that the Government has chosen not to increase Local Housing Allowance given the scale of the homelessness crisis and price inflation in the rental sector, we will however work to both better manage increasing demand and to reduce controllable costs through more efficient and creative purchasing;
- d) Driving down demand for adult social care services by supporting more residents to access local community and voluntary services and by increasing awareness of assistive technology and access to equipment to maximise independence;
- e) The council is working with the Department of Education (DfE) and Slough Children First to identify how services delivered by the company fit with the council's wider target operating model. The council will work with the DfE on commissioning a review of services and why these remain in intervention with a view to considering alternative options. The support service review will conclude during 2025/26, and it is proposed that the Section 151 Officer as the council's senior responsible officer representative for the project has delegated responsibility for any decision resulting from the review of corporate services;
- f) Implementing borough wide parking controls to manage airport and other anti-social parking and improve resident amenity. Alongside the implementation of a range of measures to improve road safety, reduce pollution and promote active travel;
- g) Utilising our operational assets such as buildings, car parks and green spaces to generate income while improving the cultural and leisure offer in the borough. Maximising opportunities for sponsorship and advertising to meet public realm costs income generation opportunities from Public Realm

with digital screens, bus shelters & benches. Evaluating event sponsorship and seeking partnering opportunities with local businesses and exploring naming rights for public facilities;

- h) Introducing an updated Asset Management Strategy incorporating a Corporate Landlord model will enable optimum revenue savings to be driven from across the Councils whole property and asset portfolio. The new Asset strategy will enable the council to identify those assets that are costly to operate and maintain and seek alternative provision with Partners and external stakeholders whilst ensuring front line services are delivered. The November Cabinet meeting noted an updated two year disposal programme that will deliver significant capital receipts, although a reduction on the original assumptions and year on year revenue savings; and
- i) Overall, develop services, particularly those for which charges can be made, to be self-financing and develop a commercial strategy that meets our longer-term financial sustainability.

3.13. Despite the council's challenging circumstances, the Council is keen to lead on the Economic development and urban regeneration of the local area that makes a vital contribution to the borough's long-term sustainability.

3.14. The work has two main themes: growth and inclusion

The growth theme has a number of key areas of activity.

- One is related to attraction of inward investment and the retention and development of existing businesses. This involves engaging with DTI and regional and sub regional partners across Berkshire and West London to promote Slough and sites in Slough. Work including establishing a business network and working with major employers and SMEs to create business networks and develop supply chain access.
- It also involves working with Heathrow Airport limited (HAL) to maximise positive impact from the airport as well as on skills for local people supporting employment access, and with Network Rail GWR and Department of Transport to promote further improvements to rail and bus infrastructure up to an including the Western Rail link to Heathrow.
- A second area of activity relates to the centre of Slough and working to get appropriate developers in place to bring forward schemes to replace existing outdated retail spaces and to develop vacant or under used sites. This work involves working with all the major landowners to enable them to bring new proposals forward, including changing the existing use of sites and working to get landowners to realise potential of their sites. This complements work being done to support existing retail activity through sustaining the BID and bringing activation like the market into place.

- The third area of activity relates to housing led growth where the team is working to explore potential to deliver new homes both in the town centre and across currently brown or grey field sites in a variety of sites, with a linked piece of work looking at potential renewal of Council housing stock. The team working to unlock Slough's potential to deliver high quality and environmentally sustainable housing.

The economic inclusion theme:

- The second major theme is economic inclusion where the focus is on improving access to employment for Sloughs residents and developing the skills base to support local economic growth. Work here is focused on developing training provision but also SME support.
- Key activities include work to bring an HE institution to Slough the development of partnerships between training providers and work with the Berkshire LEP on skills strategies and support. With other activity focusing on creating better pathways into employment for young people and returners as well as coordinating a Berkshire wide approach to employment support for individuals with (mental) health related issues via the new Connect to Work programme.
- Additional activity includes managing Slough's government funding (UKSPF) to ensure maximum use of funds working with partner organisations delivering skills, cultural and arts activities.

3.15. Slough has huge economic potential with over 15,000 jobs on the trading estate and is the UKs centre for data processing which is central to AI which is a key Government focus and is the borough with the greatest economic engagement with London Heathrow where 7,000 of our residents' work. As such it has the opportunity to become a key growth hub for the UK economy and has the land to both grow its own tax base and play a role in meeting regional housing need. The economic and regeneration team is working to achieve this in a highly effective way and is a significant force multiplier for the Council. We will also be working closely with SEGRO and others on delivering our S106 agreements focused on skills/employment as well as wider economic development outcomes.

3.16. The council is also supporting the Berkshire Prosperity Board including lead operational support on skills/employment and sector development and developing plans to deliver key thematic outcomes. We also support the Chief Executive on the Health and Inequalities theme and ensure joining up of activity with health colleagues in Berkshire including the Frimley trust and are key players in the development of action plans to deliver the recently approved Berkshire Economic Strategy.

3.17. The council has also made positive investment and decisions and will continue to make that support the council's future direction and will continue to do so within the budget to work towards longer term sustainability. This includes:

- a) A series of permanent appointments to the Council's senior management structure and stabilise the workforce through the workforce strategy
- b) Adult Services - Investment into the community and voluntary sector has seen the development of a community directory of Services, enabling residents to find services to meet their needs and interest within their local communities and expansion of the One Slough fund which in the first round of funded supported 27 local groups. The community and voluntary sector have then secured £2.5m additional funding. Initiatives have been implemented to promote an individual's independence and reduce their reliance on support from social care services;
- c) Public health – alongside the public health ringfenced grant, the service has been successful in securing additional funding for health research and improve physical activity in Britwell;
- d) Asset strategy – focus remains on supporting services and creating future estate strategies to ensure that the council can deliver services effectively from the proper buildings in the right locations. This includes disposing of assets in line with the Capitalisation Directive and making acquisitions to support various services. The strategic management team also handles corporate health and safety across the council, ensuring a safe working environment for all employees. By integrating these operational and strategic functions, the council can efficiently manage its property portfolio, supporting immediate needs and long-term goals. This comprehensive approach ensures that the council's assets are well-maintained and strategically aligned with the broader objectives of serving the community;
- e) Reducing outstanding debt and working proactively with customers, clients including the vulnerable has enabled the council to collect more debt than expected enabling a reduction in debt provision in 2024/25 of £4m;
- f) Changes to the Council Tax Support Scheme (CTSS) and creation of a hardship fund for 2025/26; and
- g) Modernising the council through IT infrastructure investment has already enabled the council to reduce operating costs whilst lowering organisational vulnerability and providing greater performance and resilience for users using council systems. Accessibility on the council's website has also moved Slough from 250<sup>th</sup> place for accessibility amongst UK councils in September 2023 to 19<sup>th</sup> place by October 2024.

- 3.18. As a council in recovery and intervention, it is acknowledged that there is still a significant journey to move from recovery to become financially sustainable and develop a financial strategy that underpins the corporate plan and the resources available to the council.
- 3.19. In preparing the budget for 2025/26 and MTFS, the council since early summer has undertaken the following activity with its Cabinet members and Corporate Leadership Team.
- a) Reviewed the budget gap in the context of the provisional outturn 2023/24, Quarter 1 and Quarter 2 2024/25 forecast outturns;
  - b) Held Star Chamber budget challenge meetings with Portfolio leads and directors;
  - c) Continued with weekly corporate leadership teams incorporating a budget discussion; and
  - d) Set up three project rooms with representation from across the council to look at costs and opportunities on adult social care, temporary accommodation and other significant spend. Over the course of two weeks, the project rooms generated opportunities of £16.7m of which following initial due diligence reduced to £10.9m. Tracking these opportunities, business cases have subsequently been developed and £13.1m has been included within the MTFS being a combination of reduced growth requirements and new saving opportunities.

3.20. The following table provides Council with the proposed budget 2025/26 and MTFS projections.

<b>MTFS Scenario Planning</b>		<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
		<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Underlying Gap</b>	Underlying gap rolled forward	23.078	15.709	9.151	1.460
<b>PRESSURES</b>					
<b>Prior Year Gap b/f</b>		0.000	0.000	13.169	18.681
<b>Pay Award</b>	2% pa from 2025/26	1.394	1.411	1.439	1.468
<b>Contract Inflation</b>	CPI & RPIX - keep under review	1.274	1.424	1.462	1.501
<b>Growth</b>	Growth and Pressure submissions	33.468	5.149	3.552	4.823
<b>2024/25 Impacts</b>	2024/25 pressures picked up in 2025/26 proposals	-14.641	-0.069	-0.070	-0.072
<b>Recovery Plan</b>	Recovery Plan	6.185	1.000	0	0
<b>Transformation</b>	Reduction in Transformation	0	-2.000	0	0
<b>Corporate Adjustments</b>	MRP, Assets, Time Limited Budgets, Pension Deficit Companies, Reserves, Interest	-1.014	2.162	1.226	1.254
	<b>TOTAL GROWTH/PRESSURES</b>	<b>26.666</b>	<b>9.077</b>	<b>20.778</b>	<b>27.655</b>
<b>FINANCING</b>					
<b>Grants</b>	Includes provisional settlement	-9.376	0.511	-1.178	-1.202
<b>Council Tax</b>	4.99% 2025/26 plus 2024/25 surplus and 4.99%, thereafter	-4.766	-4.224	-5.070	-5.349
<b>Business Rates</b>	Based on revised estimates plus 2024/25 surplus	-8.087	1.284	-0.714	-0.777
<b>Capital Receipts</b>	Reduction in Transformation funded by Flexible Use of Capital Receipts	0	2.000	0	0
	<b>TOTAL FINANCING</b>	<b>-22.229</b>	<b>-0.429</b>	<b>-6.963</b>	<b>-7.328</b>
<b>Savings</b>	Savings Target	<b>-11.806</b>	<b>-15.205</b>	<b>-19.706</b>	<b>-21.787</b>
	<b>Underlying gap to roll forward</b>	<b>15.709</b>	<b>9.151</b>	<b>1.460</b>	<b>0</b>
	Savings Proposed	-11.806	-2.036	-1.025	0
	<b>Gap to be closed</b>	<b>0.000</b>	<b>13.169</b>	<b>18.681</b>	<b>21.787</b>

3.21. The 2025/26 budget by Directorate can be seen in Appendix 3 with a comparison to 2024/25 budgets.

3.22. The table below sets out the changes within the MTFs from January Cabinet when there was a Budget Gap of £3.299m to the position where the budget is balanced for 2025/26.

	£m	£m
<b>Balance @ January Cabinet</b>		<b>3.299</b>
Reversal of Library Saving	0.060	
<b>Design Authority Update:</b>		<b>-0.390</b>
Reprofiling of pilot		
Temporary Accommodation Leasehold project	0.200	
Revision to ASC Reablement Saving pending future decision	0.175	
Review of In-House Direct Payment Support Service	0.025	
Senior Management Restructure	-0.340	
Revised costing of Transition from CHS to ASC	-0.450	
<b>Waste</b>		<b>-0.976</b>
Extended Produce Responsibility Funding	-2.525	
Extended Produce Responsibility Spend	0.739	
Net Cost of Food Waste roll-out	0.592	
Other Waste Initiatives	0.218	
<b>NNDR</b>		<b>0.082</b>
NNDR Adjustment for Council properties	1.035	
Increase in NNDR income based on NNDR1	-0.953	
<b>Capitalisation Direction</b>		<b>-1.755</b>
Rephased Capitalisation Direction	-1.800	
Interest Payable	0.045	
<b>Risk</b>		<b>0.401</b>
Provider Uplift Risk Reserve	0.401	
<b>Stretch Income Targets</b>		<b>-0.500</b>
Planning	-0.300	
Parking	-0.200	
<b>Total Adjustments</b>		<b>-3.078</b>
<b>Final LGFS</b>		<b>-0.221</b>
Employers National Insurance	-0.170	
Children's Social Care Prevention Grant	-0.051	
<b>Balance @ February Budget Cabinet</b>		<b>0.000</b>

3.23. The council's MTFs over future years remains unbalanced, recognising expenditure greatly exceeds its available funding and challenges as outlined earlier in this report. The balanced budget for 2025/26 is underpinned by the assumption of £15.709m exceptional financial support request that has been agreed in principle by Ministry of Housing, Communities and Local Government (MHCLG).

3.24. The request for £15.709m EFS for 2025/26 is an increase of £1.8m on the previous assumption, but this has not led to an overall increase in the EFS of £348.045m. The following table is a profile of the total exceptional finance support requested by the council:

	Up to 2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Exceptional Finance Support (Original)	298.645	23.078	13.909	9.151	3.260	0	348.045
Exceptional Finance Support (Re-profiled)	298.645	23.078	15.709	9.151	1.460	0	348.045

#### 4. LOCAL GOVERNMENT FINANCE SETTLEMENT

4.1. The final Local Government Finance Settlement (LGFS) was published on 3 February 2025. The only updates since the provisional settlement and January Cabinet is confirmation of the National Employer contribution funding and additional children social care funding, both updates have been reflected in the table in paragraph 3.22 and contribute to the development of a balanced budget for 2025/26.

#### 5. CORE FUNDING ASSUMPTIONS

5.1. The following table outlines the core funding assumed in the budget 2025/26 and MTF5.

Funding Source	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Council Tax Income (and surplus)	(87.390)	(91.614)	(96.684)	(102.033)
Business Rates - Local Share	(44.393)	(43.109)	(43.824)	(44.601)
Revenue Support Grant	(8.024)	(8.184)	(8.348)	(8.515)
Targeted Deprivation Funding Stream	(3.219)	(3.270)	(3.323)	(3.376)
Other Government Grants	(16.992)	(16.224)	(17.140)	(18.075)
Capitalisation Direction	(15.709)	(9.151)	(1.460)	-
<b>Total Funding</b>	<b>(175.727)</b>	<b>(171.553)</b>	<b>(170.779)</b>	<b>(176.600)</b>

5.2. The table includes projections modelled by Pixel Financial Management. For future years, Pixel Financial Management have taken into consideration Fair Funding formulae which projects an additional £27m funding due to the council. The main difference relates to assumptions around updating the distribution model to better reflect population need and overall increases in the population.



There are a number of unknowns including how government would implement these changes as they move to multi-year settlements. At this stage it is therefore prudent to remain with future projections remaining in line with pay award and inflation assumptions.

## 6. COUNCIL TAX

6.1. The following table outlines the council tax estimates within the MTFS and the calculation for 2025/26 budget.

	2025/26	2026/27	2027/28	2028/29
Council tax base (Band D Equivalent Properties)	45,776.0	46,082.1	46,326.4	46,570.7
Band D (£)	1,923.09	2,019.05	2,119.80	2,225.58
Collection Rate	98.25%	98.25%	98.25%	98.25%
<b>Council Tax £m</b>	<b>(86.491)</b>	<b>(91.414)</b>	<b>(96.484)</b>	<b>(101.833)</b>

6.2. Assumptions within the council tax estimates are as follows;

- a) An increase of 4.99% council tax increase (council tax increase 2.99% and adult social care increase of 2.00%), rising from band D £1,831.69 in 2024/25 to £1,923.09 in 2025/26;
- b) Future years assume a 4.99% council tax increase;
- c) Growth assumptions assume a growth of 390 properties in 2025;
- d) Council tax collection rate has been reduced from 99.00% to 98.25% taking into account a lower rate of collection this year and the impact of a change to the Council Tax Support Scheme;
- e) The impact of the change to the Council Tax Support Scheme is to add an estimated 901 band D equivalent properties to the Council Tax base in 2025/26; and
- f) the referendum limits for council tax and additional Adult Social Care precept were confirmed in the final LGFS and The Referendums Relating to Council Tax Increases (Principles) (England) Report.

6.3. Council at their meeting on 23 January 2025 approved revisions to the Council Tax Support Scheme to reduce the working age discount from 100% to 70% except those in Band 1 (non-working) discount being 80%. The scheme aligns with neighbouring authorities and expects to deliver £1.468m at time of modelling. Council also agreed to set aside a Hardship fund of £0.350m in 2025/26.

6.4. Under legislation, the council manages the collection of council tax through the collection fund. Based on the current and predicted future performance of the collection fund, the council is able to recognise a collection fund surplus for the council into the General Fund of £0.699m in 2025/26. This recognises the timing differences between setting the council tax for the forthcoming financial year and the performance of growth assumptions and collection rates. The MTFS for future years does not assume a collection fund surplus per year.

## 7. BUSINESS RATES - (National Non-Domestic Rates - NNDR)

- 7.1. The following table outlines the business rates estimates within the MTF5. These have been updated following completion of the NNDR1 form for 2025/26 which formally estimates the business rates income for the year and is shared with central government and the Berkshire Fire Authority who receive a share of the business rates collected. The numbers reflect a 1% increase in the rateable value of business rate properties from a year ago, reflecting positive growth in the local economy.

£m	2025/26	2026/27	2027/28	2028/29
<b>Business Rates (£m)</b>	(42.393)	(43.109)	(43.824)	(44.601)
<b>Estimated (surplus) relating to prior years</b>	(2.000)	-	-	-
<b>Total</b>	<b>(44.393)</b>	<b>(43.109)</b>	<b>(43.824)</b>	<b>(44.601)</b>

- 7.2. The Chancellor's Autumn Statement announced measures for private schools in England no longer being eligible for charitable relief, updates to the retail, hospitality and leisure relief, a freeze to the small business rate relief. Councils will be fully compensated for any loss of income and administration costs for these measures.
- 7.3. The local government policy statement in November 2024 announced the intention to "reset" the business rates retention system in 2026/27. This is alongside the government's planned review of "Relative Needs and Resources" also set to be implemented in 2026/27, although transitional arrangements are expected. The impact of planned changes will be reviewed as they are consulted on by government.
- 7.4. Assumptions within the Business Rate estimates are as follows;
- A small increase in income due to the expected removal of private schools' eligibility to charitable relief from 1 April 2025;
  - No other growth assumed in rateable values from current levels;
  - An inflationary increase of 1.7% on properties with rateable value over £51,000, based on September's CPI, and a freeze in the small business rates multiplier, and 2% uplift thereafter;
  - Collection rate remains at 99.2% per annum;
  - No significant impact of the business rate retention "reset"; and
  - The business rate returns (NNDR3s) from 2018/19 through to 2022/23 have been restated and submitted to MHCLG for approval. The 2023/24 NNDR3 will also need to be restated and submitted. No adverse impact on balances resulting from this restatement.

## 8. CORE SPENDING POWER – FUTURE

- 8.1. Core spending power, the measurement of core revenue funding available to councils through the local government funding settlement is expected to

increase in real terms by £3.4bn, or 5.25% in cash terms (£1.3bn grant increase, £2.1bn council tax increase).

- 8.2. Looking forward, the Government is committed to returning the sector to sustainability through a comprehensive set of measures to support local authorities in England. These will need to be developed over the next 1-2 years.
- 8.3. Whilst there are no firm proposals on which to model future years' settlements the approach will be to reform funding allocations within the Local Government Finance Settlement by redistributing funding to ensure that it reflects an up-to-date assessment of need and local revenues.
- 8.4. The Government will also simplify the wider local funding landscape, reducing the number of grants and consolidating them into the Local Government Finance Settlement. The Government wants to move towards a multi-year settlement for local government so local authorities can plan more effectively. Whilst it is anticipated that the Council will benefit significantly from these proposals, given the redistributive nature of the settlement it is possible that benefits may be dampened down over a number of years to mitigate the impact on councils who would be adversely affected by the changes.

## 9. CORE EXPENDITURE ASSUMPTIONS

- 9.1. In developing the draft budget for 2025/26 and MTFS the following assumptions have been incorporated:

	2025/26	2026/27	2027/28	2028/29
Pay Award	2.00%	2.00%	2.00%	2.00%
Inflation CPI	1.70%	2.00%	2.00%	2.00%
Inflation RPI	3.20%	3.00%	3.00%	3.00%
<b>Contract specific:</b>				
Finance & Commercial	5.00%	5.00%	5.00%	5.00%
Children's Services (PFI)	5.00%	5.00%	5.00%	5.00%

- 9.2. It is prudent to allow for a corporate contingency to manage fluctuations and budget risks including the pay award assumptions for 2025/26. The following budgets are held corporately with a corporate contingency of £1.247m and a risk budget of £2.215m to manage growth risk and £0.500m non-delivery of savings.

	£m
Pay award for 2025/26	2.900
Potential cost of change to Employer's National Insurance	1.085
Contract Inflation	1.058
Non-Delivery of Savings	0.500
General Contingency	1.247

	£m
Creation of risk budget for demand pressures	2.215
Provider uplift risk	0.403
<b>Total Corporate Contingency</b>	<b>9.409</b>

## 10. BUDGET PROPOSALS 2025/26

- 10.1. Cabinet considered growth and saving proposals as part of proposing a balanced budget for Full Council to approve. Details of each growth and saving proposal can be seen in Appendix 4 including the governance to implement the proposal and summarised in the next table.
- 10.2. Proposals that change the staffing structure or have an impact on services (or both) will include the appropriate consultation with staff or residents (or both) and an equality impact assessment.

Growth Proposals	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Draft Budget proposals 2025/26	30.162	5.149	3.552	4.823

Saving Proposals	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
<b>Budget proposals carried forward MTFS 2024/25 (already approved)</b>				
Original approved savings	6.836	1.796	-	-
Reversal of savings during 2024/25 (Reported in Budget Monitoring)	(5.029)	(0.460)	-	-
<b>Subtotal (1)</b>	<b>1.807</b>	<b>1.336</b>	<b>-</b>	<b>-</b>
<b>Draft Budget proposals 2025/26</b>				
Savings – Service Reductions	0.761	-	-	-
Savings – Efficiencies	4.791	0.685	1.000	-
Savings – Income Generation	4.447	0.015	0.025	-
<b>Subtotal (2)</b>	<b>9.999</b>	<b>0.700</b>	<b>1.025</b>	<b>-</b>
<b>Total (1) + (2)</b>	<b>11.806</b>	<b>2.036</b>	<b>1.025</b>	<b>-</b>

The following table sets out the assessment of risk associated with the proposals

2025/26 Risk Deliverability Assessment	£m
High (The approach to delivery is dependent on either a policy change and / or implementing new technology / processes and / or consultation)	1.595
Medium (The approach to delivery is to be finalised)	5.302
Low (A robust approach to delivery is clear including timescales and any change factors have been agreed or are in place)	4.909

- 10.3. A deliverability risk assessment has been undertaken on each saving to determine underlying risks in delivering the saving in full. Currently 14% of savings have been identified as high risk to deliver. The business cases will need to clearly articulate how these savings can be delivered and actions that are required to mitigate against non-delivery of savings.
- 10.4. Similar action will also be required on amber savings which equate to 45% of overall savings.

## **11. BUDGET VIREMENTS**

- 11.1. In developing the 2025/26 budget and undertaking due diligence, a requirement for technical virements will be required to correct coding (for example reallocating salary savings within the council's employee coding structure), realignment of approved budgets, profiling budgets and any technical changes such as recognising Directorate service grants by budgeting income and expenditure.
- 11.2. The council's section 151 officer has authority to make virements up to prescribed limits in the Council's financial procedure rules which will allow technical virement changes prior to period 2 reporting in 2025/26.

## **12. CAPITAL PROGRAMME**

- 12.1. Cabinet approved a draft General Fund capital programme 2025/26 to 2029/30 at its meeting of the 18 November 2024, taking account of progress against the 2024/25 programme, and approvals for a number of new externally funded schemes. In accordance with the council's approved capital strategy, expenditure proposals must be affordable, sustainable and prudent, and aligned to the council's corporate plan priorities, with a focus on the following;
  - Ensuring essential services are deliverable;
  - Investment that minimises revenue expenditure in the context of financial challenges the authority is facing; and
  - Maximising external funding sources.
- 12.2. The original General Fund Programme to 2027/28 did not assume any new prudential borrowing but did assume the use of some £9.8m of capital receipts arising from asset disposals. Since then, a review has been undertaken of the General Fund asset disposal programme and this has identified that the value of disposal assumptions, as set out in the draft Treasury Management Strategy 2025/26, are proving to be unrealisable over the current medium term financial planning period. That has implications for capital investment requirements, the debt reduction strategy and financing of the Capitalisation Directions (CDs).
- 12.3. Previous assumptions were that the CDs would be primarily funded by capital receipts. As this is no longer the case, it will be necessary to redirect those

capital receipts assumed in the future years' capital programme, if they have an asset life assumed to be over 20 years, to finance the CDs - meaning that any essential approved new investment from 2024/25 onwards, not financed externally, will need to be financed through new prudential borrowing.

- 12.4. Officers have continued to review both the General Fund and HRA capital programmes, with a view to providing affordable and sustainable programmes over the next five years. For the General Fund the programme remains primarily as per that considered by Cabinet in November 2024. The individual schemes are set out in Appendix 6, along with the funding assumptions of the draft programme, and it is now recommended that it be agreed for submission to Full Council for approval. With the redirection of capital receipts for the remainder of the MTFP towards prior years Capitalisation Directions the programme will now require new borrowing on schemes from 2024/25 to 2029/30 to the value of £11.37m (excluding Capitalisation Directions 2025/26 to 2027/28). This has been reflected in the draft Treasury Management and Capital Strategies as set out elsewhere on this agenda. Council is asked to review and approve their inclusion into the 2024/25 capital programme. It should be noted that any new schemes with a value over £500,000 or with additional revenue implications not specifically identified within the budget report will require full financial appraisal and Cabinet approval before commitment of any expenditure.
- 12.5. It should be noted some future years' specific grant allocations have yet to be announced and so will be amended when the final allocations are announced. It should also be noted that the Q3 monitoring report (as reported separately on this agenda) is now reflecting an underspend on the GF capital programme for 2024/25 of some £6.36m. This is primarily slippage and relates to grant funded schemes. A detailed review during the final quarter of the year will be undertaken to assess the 2025/26 implications with any proposed carry forwards brought back to Cabinet early in the new financial year.
- 12.6. The estimated capital financing costs arising from the requirement for new borrowing against the indicative GF programme will be some £0.05m in 2025/26 rising to £0.60m in 2029/30. This is reflected in the revised Treasury Management Strategy assumptions.

12.7. A summary of the draft programme is set out in the table below.

Summary of GF Capital Programme 2024/25 to 2029/30

General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
	Revised Budget Nov 24	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
	£m	£m	£m	£m	£m	£m	£m
Adults Services	1.679	1.244	1.244	1.244	1.244	1.244	7.899
Children's Services	7.949	7.220	6.137	2.836	3.017	3.041	30.200
Regeneration, Housing & Environment	17.346	26.578	7.892	3.415	4.044	4.485	63.760
Corporate Resources	0.045	0.596	0.540	0.540	0.360	0.360	2.441
<b>General Fund Capital Exp Total</b>	<b>27.019</b>	<b>35.638</b>	<b>15.813</b>	<b>8.035</b>	<b>8.665</b>	<b>9.130</b>	<b>104.299</b>
Corporate - Transformation	2.000	2.000					4.000
Capitalisation Directions	23.078	15.709	9.151	1.460			49.398
<b>General Fund Total</b>	<b>52.097</b>	<b>53.347</b>	<b>24.964</b>	<b>9.495</b>	<b>8.665</b>	<b>9.130</b>	<b>157.697</b>
<b>Funding - External</b>							
Government Grants	-25.692	-31.879	-14.609	-6.701	-4.783	-4.81	-88.471
Capital Receipts	-3.000	-3.368	-0.142				-6.509
Developer contributions (s.106)	-0.225	-0.093		-0.579			-0.897
<b>Total External Funding</b>	<b>-28.962</b>	<b>-35.540</b>	<b>-14.951</b>	<b>-7.480</b>	<b>-4.983</b>	<b>-5.007</b>	<b>-96.923</b>
<b>Capital Financing Requirement</b>	<b>23.135</b>	<b>17.807</b>	<b>10.013</b>	<b>2.015</b>	<b>3.682</b>	<b>4.123</b>	<b>60.774</b>

The following table highlights the need for prudential borrowing of £11.376m over the life of the programme.

Capital Financing Requirement:	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
	£m	£m	£m	£m	£m	£m	£m
Capitalisation Direction	23.078	15.709	9.151	1.460	0.000	0.000	49.398
Capital Programme	0.057	2.098	0.862	0.555	3.682	4.123	11.376

12.8. The HRA Capital Programme to 2029/30 is set out in the HRA 30-year business plan reported separately on this agenda. It is anticipated the programme will be funded from a combination of major repairs, revenue reserves and right-to-buy receipts. No additional borrowing is currently anticipated to be required to fund the programme, although there are separate reports on this agenda, which if approved will impact upon the HRA capital financing requirement. If approved, these will be reflected in the final Treasury Management Strategy to be submitted to Full Council for approval.

### 13. TREASURY MANAGEMENT STRATEGY

13.1. The updated 2024/25 Treasury Management Strategy Treasury Management Strategy was approved by Full Council at its meeting on 23 January 2025, in response to the significant changes arising from the emerging outcomes of the asset review which was reported to Cabinet in November 2024. The update

reflected the reduced asset disposal assumptions, as at September, and the need to redirect capital receipts from the revised capital programme to finance Capitalisation Directions. The revised strategy was approved by Full Council on the 23 January 2025.

- 13.2. The 2025/26 Draft Treasury Management Strategy (TMS) was considered by Audit and Corporate Governance Committee at its meeting on the 22 January 2025, and it was resolved that, subject to any amendments arising from budget and associated financial decisions which may impact on the TMS assumptions, that it be submitted to Full Council for approval on 6 March. This report is presented elsewhere on this agenda. It reflects the outcomes of the asset review, as reported to Cabinet in November 2024, but adjusted for Cippenham and Langley libraries - the reduction of which is mitigated by updated assumptions on the remaining schedule of likely disposals over the period to end of 2027/28. The TMS considers the council's borrowing and investment strategy alongside required prudential indicators. It also identifies risk reduction strategies that have been established to ensure the fundamental aims of security, liquidity, and yield of the council's investments.
- 13.3. The council must operate within the parameters of a balanced budget (taking account of the exceptional financial support), and that means broadly that cash raised during the year will meet cash expenditure requirements. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in secure counterparties or instruments commensurate with the council's low risk appetite, providing adequate liquidity initially before considering investment return. The second main function of treasury management is the funding of the council's capital expenditure plans. The five-year capital programme provides a guide to the borrowing need of the council, essentially the longer-term cash flow planning to ensure that the council can meet its capital spending plans. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. The TMS sets out how the council undertakes these essential functions and helps deliver the Medium-Term Financial Strategy.
- 13.4. In addition to approval of the capital programme and HRA 30-year business plan, there were a number of reports presented to Cabinet for approval that had implications for the final TMS. They include the disposal of HRA shop parades, appropriation of a number of general fund dwellings into the HRA, and proposal to acquire long-term leasehold of a number of residential properties to support temporary accommodation.

## **14. HOUSING REVENUE ACCOUNT**

- 14.1. A separate report to update the HRA 30-year Business Plan & 2025/26 Budget Report was presented for consideration by Cabinet alongside the 2025/26 Council Budget report in February 2025.



## 15. DEDICATED SCHOOLS GRANT

### Background to DSG position

- 15.1. The Dedicated Schools Grant provides funding for schools and is split into four blocks. For a period of three years up to 31 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.
- 15.2. Allocations to local authorities for 2025/26 were published in December 2024. The allocations to Slough are summarised in the table below:

**Table: Summary of DSG Funding 2025/26, compared to 2024/25**

<b>DSG Block</b>	<b>2024/25 Funding £'000</b>	<b>2025/26 Funding £'000</b>	<b>Change £'000</b>	<b>Change %</b>
<b>Schools Block <sup>1</sup></b>	172,308	184,973	12,665	7.35%
<b>High Needs Block <sup>2</sup></b>	37,481	40,211	2,730	7.28%
<b>Central Schools Services Block</b>	840	921	81	9.64%
<b>Early Year Block <sup>3</sup></b>	21,810	26,164	4,354	19.96%
<b>Total DSG funding</b>	<b>232,517</b>	<b>252,269</b>	<b>19,830</b>	<b>8.53%</b>

Note 1:- £12.1m of the £12.7m increase relates to the full-year impact of incorporating three specific grants into the DSG (i.e. **TPAG** (Teachers Pay Award Grant), **TPECG** (Teachers Pensions Employer Contribution Grant) and **CSBG** (core schools budget grant))

Note 2:- The HNB Allocation for 2025/26 will be amended by DfE in July 2025 to reflect updated data on high needs places agreed with ESFA in November 2024 and import/export figures as at January 2025.

Note 3:- . The EYB allocation 2024/25 may be revised retrospectively to reflect actual January 2024 census data. Similarly, the EYB allocation for 2025/26 is based on January 2024 census data for established provision and estimated termly participation for expanding provision; in effect, it is the funding rates that are determined for 2025/26, but the final EYB DSG will be dependent on actual participation.

- 15.3. The School Block uplift largely reflects the transfer of grants into the DSG, including the Core School Budget Grant that took effect from September 2024 and which is included in the DSG at a full-year rate for 2025/26.
- 15.4. The additional Early Years funding of £4.4m supports the continued expansion of government-funded childcare to help more parents, particularly women, stay in and return to work.
- 15.5. The £2.7m increase in the High Needs Block had been expected from the announcements in the 2024 Autumn statement, reflecting support to reform to special educational needs provision and to improve the outcomes for the most vulnerable children.

- 15.6. The December 2024 CSSB allocation for 2025/26 is £921,354 and comprises of £900,906 pupil led funding (based on a pupil count of 28,996) and £20,448 funding for historic commitments. This is an overall increase of £57,221 compared to 2024/25. The mainstream schools elements of TPAG, TPECG 2024 and CSBG will be rolled into the schools NFF for 2025 to 2026. The funding for centrally employed teachers within the TPECG and CSBG are also being rolled into the CSSB NFF for 2025 to 2026.
- 15.7. A further £4 million will be provided to cover additional exceptional copyright license costs in 2025 to 2026. The additional funding each local authority will receive in respect of copyright licences will be calculated as 7.1% of their copyright licence costs in 2024 to 2025.
- 15.8. ESFA are phasing out funding for historic commitments and this element has been reduced by 20% compared to the 2024/25 funding.
- 15.9. The per pupil rate used for Slough is £31.07 per pupil. This low level of per pupil funding has resulted in an ongoing pressure on Central School Services and, as a result, Schools Forum agreed to an additional transfer from School Block to CSSB of £0.100m for the past 3 years (2022/23, 2023/24 and 2024/25) to support the admissions process.

### **DSG Deficit and Safety Valve**

- 15.10. Dedicated School Grant (DSG) has had a deficit balance for several years mainly due to overspends on the High Needs Block. This mainly relates to increased demand for out of borough SEN placements, post 16 services and places at Special schools.
- 15.11. By the end of 2021/22, the DSG deficit had reached £25.5m. In order to avert reaching an unmitigated deficit of £41.7m by the end of 2026/27, the Council entered into a multi-year Safety Valve Agreement with the Department for Education in March 2023. This required Slough to take action to manage demand and reduce the in-year deficit to nil, in exchange for the DfE providing conditional funding of £27m to assist in addressing the cumulative deficit. That conditional £27m would be paid on a profile through to 2026/27, subject to Slough meeting its obligations.
- 15.12. By March 2024, the DfE had paid Slough £15.2m of the potential £27m Safety Valve support. Without that support, the DSG deficit at the end of 2023/24, would have been £25.3m, but the DfE support meant that Slough ended the year with a net deficit of £10.1m. At that point, the net DSG deficit was lower than the projected further Safety Valve support of £11.8m.

**Table: Summary impact of Safety Valve support on DSG balance position since 2022/23**

	<b>Without Safety Valve £m</b>	<b>Safety Valve Impact £m</b>	<b>Net DSG position £m</b>
<b>Net DSG deficit b/f 2022/23</b>	<b>£25.4m</b>	<b>£0m</b>	<b>£25.4m</b>
In-year movement 2022/23	+£0.3m	-£10.8m	-£10.5m
<b>Net DSG deficit b/f 2023/24</b>	<b>£25.7m</b>	<b>-£10.8m</b>	<b>£14.9m</b>
In-year movement 2023/24	-£0.4m	-£4.4m	-£4.8m
<b>Net DSG deficit b/f 2024/25</b>	<b>£25.3m</b>	<b>-£15.2m</b>	<b>£10.1m</b>
Potential further Safety Valve payments up to 2026/27		<b>-£11.8m</b>	
<b>Max Safety Valve</b>		<b>-£27.0m</b>	

15.13. Overall, this would suggest that Slough is managing to stabilise its in-year DSG position and may be on track to recovery. There are reasons for caution, however. The High Needs budget, in particular, has experienced demand and cost pressures in recent years. While this is a national issue, Slough's position has been compounded by:

- Data quality issues, tracking numbers and costs of pupils with Education Health and Care Plans (EHCPs)
- Backlogs in processing EHCPs
- Pent up cost pressures with little increase in high-needs top-up rates in recent years
- Plans to expand places and services which will contribute to costs in future years.
- Delays in closing prior-year accounts.

The DSG budget proposals for 2025/26 take account of this context and the papers to Schools Forum in November 2024 and January 2025 provide further details for Members.

The following table includes the payment to be received from the DfE.

<b>Year</b>	<b>The Department agrees to pay to the authority an additional £m of DSG by year end</b>			
	<b>Annual</b>	<b>Total</b>	<b>Revised</b>	<b>Total</b>
<b>2022-23</b>	£10.80m	£10.80m	£10.80m	£10.80m
<b>2023-24</b>	£3.24m	£14.04m	£4.41m	£15.21m
<b>2024-25</b>	£3.24m	£17.28m	£2.07m	£17.28m
<b>2025-26</b>	£3.24m	£20.52m	£3.24m	£20.52m
<b>2026-27</b>	£6.48m	£27.00m	£6.48m	£27.00m

## **DSG Budget proposals for 2025/26**

- 15.14. Schools Forum considered the DSG budget for 2025/26 for the Schools Block, Central School Services Block and Early Years Block at its meeting on 15 January 2025. No paper was presented on a draft High Needs Block budget.
- 15.15. The DfE funding regulations require the Schools Forum to make determinations on specific aspects of the budget and for others the LA is to decide following consultation with Schools Forum (and, in the case of the mainstream school and early years formulae, with schools and settings themselves).
- 15.16. Clear proposals about the basis for allocating the 2025/26 budget were agreed by Schools Forum (SF) and these are summarised in the Table below.

**Table: Status of DSG proposals for 2025/26, following Schools Forum meeting of 15 January 2025**

<b>Block</b>	<b>Component</b>	<b>Funded from Block £'000</b>	<b>Transfers between blocks £'000</b>	<b>Total funding for 2025/26 £'000</b>	<b>Status</b>
<b>Schools Block</b>	Mainstream funding formula (schools and academies)	183,510		<b>183,510</b>	<b>SUPPORTED</b> BY SF. Cabinet approved
	Set the Minimum Funding Guarantee at 0% (£0.375m included in formula above)	N/A	N/A	N/A	
	To Growth Fund (£112k to be funded from unspent allocation in 2024/25)	650		650	<b>DECIDED BY SF</b>
	To Central School Services Block (Admissions)	100	-100	0	
	To High Needs Block	825	-825	0	
<b>Total Schools Block</b>		<b>£185,085</b>	<b>-925</b>	<b>184,160</b>	
<b>Central School Services Block (CSSB)</b>	LA Safeguarding Children Board	30		30	<b>DECIDED BY SF</b>
	Servicing Schools Forum	64		64	
	Admissions	225	100	325	
	Copyright Licences	183		183	
	Education Welfare	200		200	
	Asset Management	13		13	
	Statutory & Regulatory Services	206		206	
<b>Total CSSB</b>		<b>£921</b>	<b>100</b>	<b>1,021</b>	
<b>Early Years Block</b>	Distributed to settings on rates proposed for the local 2025/26 early years funding formula using the participation levels included in the EY DSG for 2025/26	<b>23,078</b>		<b>£23,078</b>	<b>SUPPORTED</b> BY SF. Cabinet approved
	Contingency	<b>41</b>		<b>41</b>	
	Early Years Inclusion Fund	<b>130</b>		<b>130</b>	
	Allocations for Maintained Nursery Schools, consistent with the amounts in the 2025/26 EY DSG	<b>1,505</b>		<b>1,505</b>	
	Disabled Access Fund	<b>120</b>		<b>120</b>	Payable as per DfE requirements
	Early Years Pupil Premium	<b>321</b>		<b>321</b>	
	Central Team funding	<b>969</b>		<b>969</b>	
<b>Total Early Years Block</b>		<b>£26,164</b>	<b>0</b>	<b>26,164</b>	
<b>High Needs Block</b>	All, including amount recouped by ESFA and £0.825m transferred from Schools Block	40,211	825	41,036	Cabinet approved.
<b>Total High Needs Block</b>		<b>40,211</b>	<b>825</b>	<b>41,036</b>	
<b>GRAND TOTAL DSG 2025/26</b>		<b>252,381</b>	<b>0</b>	<b>252,381</b>	
Funded from indicative DSG allocation 2025/26				252,269	See earlier table
B/f DSG from 2024/25 (forecast unspent Growth)				112	
<b>Total funding sources</b>				<b>252,381</b>	

15.17. The cabinet approved the local formulae for schools and early years; to support the decisions of Schools Forum on the aspects of the Schools, Central Services and Early Years Blocks that are theirs to decide; and to agree a budget for the High Needs Block.

15.18. **The mainstream schools funding formula** is consistent with the approach taken in 2024/25. All LAs are required to align their formula with the National Funding Formula (NFF) over time. Formula factors which are within +/- 2.5% of the NFF values are deemed to be mirroring the NFF. Where factors are outside that range, they are required in 2025/26 to move at least 10% closer than they were in 2024/25.

15.19. For Slough, all but 2 factors are mirroring the NFF. The exceptions are split-site and mobility factors.

15.20. Schools were consulted in December 2024 about keeping the formula as close to that for 2024/25 as possible, within the regulations. This was supported by the seven respondents to that consultation, details of which were presented to Schools Forum in January 2025. The principles that informed the formula for 2025/26 were, therefore:

- The formula factor values used in the funding formula for 2024/25 should be the starting point
- Those values would then be supplemented by the full-year amounts of per pupil, per FSM6 and per school allocations used in the specific grants allocated in 2024/25, which are being absorbed into the DSG for 2025/26 (i.e. TPAG (teachers' pay), TPECG (teachers pensions) and CSBG (core schools budget grant))
- Where the resulting factor values are outside the permissible range (i.e. +/- 2.5% from the NFF value) (to comply with DfE NFF requirements) they either be raised to the minimum value or reduced to the maximum value.
- National Non-Domestic Rate amounts for each school will be as per those advised by ESFA. (i.e. Slough participates in the national scheme whereby the DfE pays rates directly to the rating authority and advises LAs, schools and academies of how much to budget for now and, later in the year, of any adjustments to account for).
- PFI allocations to be uplifted by Retail Price Index (RPIx) from those used in 2024/25.
- Schools and academies to be entitled to minimum funding of £4,955 per primary school and £6,465 per secondary school).
- Schools for be protected by the Minimum Funding Guarantee of 0% for 2025/26, which is the maximum permissible amount this year. (i.e. schools would be guaranteed at least the same per pupil funding for pupil-led funding in 2025/26 as in 2024/25).
- Any modest, residual headroom be allocated on a flat per pupil rate, with any amount that cannot be allocated by a per pupil amount to two decimal places (i.e. rounding) be distributed by adjusting the lump sums.

15.21. Schools Forum supported this approach, and the resulting formula values and individual school budgets are set out in Appendix 5.

15.22. Those figures have been submitted to the ESFA by their deadline of 22 January 2025. The only difference between the figures presented to Schools Forum

and those submitted relate to the notional SEND budget. Slough's approach has been to deem that the only components of the notional SEND budget are the deprivation factors and the low prior attainment factors. This approach, however, was only sufficient to indicate an estimated £5,800 per pupil, whereas the minimum level is expected to be £6,000. The balance has been achieved by attributing a small amount (0.5%) of the age-weighted pupil to the notional SEND budget. This does not affect any individual school's budget allocation: the notional SEND budget is a memorandum item and does not drive any of the formula allocations to schools.

15.23. ESFA require confirmation by 28 February 2025 that there is political support for the mainstream funding formula approach reflected in the figures provided to them.

15.24. For future years, officers recognise that the PFI factor in the Schools Block formula does not cover the full affordability gap for the existing PFI contract. For a PFI contract that is solely for schools, all of the affordability gap ought normally to be charged to the DSG. With the existing Schools Block contribution of £1m, the £2.6m PFI affordability gap reduces to £1.6m each year. Because one of the three schools in the PFI contract is a special academy, around one-third (£0.8m) of the gross gap can be charged to the High Needs Block. The remaining £0.8m may be able to be charged to the Schools Block in future years, but this is dependent on officers completing a PFI affordability model to the satisfaction of the DfE. Officers will be pursuing this approach in collaboration with Schools Forum,

15.25. **The early years funding formula** was considered by a working group in the autumn term 2024, involving early years settings. Four possible options were presented and all settings were consulted on which was preferred. From that an option emerged which was supported by the consultees (22 in favour, with 10 in favour of a different option) and by Schools Forum.

15.26. The summary use of the early years DSG for 2025/26 are set out in the table below.

Proposed Early Years budget 2025/26, based on option 4, recommended by the working group										
Age-range	All pupils £'000	Deprivation £'000	Contingency £'000	Inclusion £'000	MNS	EYPP £'000	DAF £'000	Total for settings £'000	Centally retained £'000	GRAND TOTAL £'000
3&4YOs	£13,423	£263	£21	£50	£1,505	£212	£87	£15,561	£573	£16,134
2YOs	£4,740	£63	£6	£40	£0	£100	£26	£4,975	£202	£5,177
U2YOs	£4,553	£37	£14	£40	£0	£9	£7	£4,659	£193	£4,853
Total forecast commitments 2025/26	£22,715	£363	£41	£130	£1,505	£321	£120	£25,195	£969	£26,164

15.27. The formula values that underpin this are in the table below.

EY Funding Formula Factor	Current- all EY Providers	Proposed for 2025/26
3&4 rate	£6.27	£6.51
Universal 15 hours		
Extended (working parent) 15 hours		
Deprivation (mandatory supplement)	£0.73	£0.78
2 year old rate	£9.15	£9.46
Disadvantaged 15 hours		
Working parent 15 hours		
Under 2 year old rate	£12.50	£12.95

15.28. These proposals set out clearly how the early years funding will be allocated in 2025/26. Members are advised that the funding received from the DfE for Early Years DSG is not received on the same basis and there could be some discrepancies at year end between income and expenditure.

15.29. For 3&4 YO's and Deprivation-driven 2YO's, the EYDSG will be based on 5/12ths of the January 2025 pupil census and 7/12ths of the January 2026 pupil census, neither of which have yet taken place. There is no guarantee that termly payments and income will match the DSG approach.

15.30. For expanded 2YO's and U2YO's, EYDSG will be driven by termly counts, so variations are less likely to be material.

15.31. The modest contingency of £0.041m in the proposals provides some cover for adverse changes; beyond that, any shortfalls would need to factor into calculations for local funding rates in future years. Officers will need to focus their monitoring efforts during 2025/26, not just on the level of payments and costs incurred, but on the impact that participation levels will have on the adjusted Early Years DSG during the year.

15.32. **The High Needs budget** is the main focus of the Safety Valve agreement with the DfE. The difficulties outlined earlier around data quality, backlogs, demand increases etc in the High Needs Block need to be fully considered by officers in partnership with the Schools Forum. The proposed High Needs budget for 2025/26 is based on the status quo and for officers to work with Schools Forum to develop a more considered budget during the summer term 2025, reverting to Cabinet if there are material virements that are believed to be necessary. To this end, a high level budget has been set on the following principles:

- Continue to fund the places agreed in 2024/25, including any new ones agreed with the ESFA in November 2024 (£11.2m)
- Continue to fund top-ups at the same per pupil rates as in 2024/25 (£23.4m)
- Continue to fund the same set of high needs services as in 2024/25 (£3.4m)



- Set aside a provision for expected additional places that may be necessary (+£0.5m)
- Set aside a provision for increased demand for high needs top-ups (£2.5m)
- Total of £41.0m, £10.2m of which is currently expected to be recouped by ESFA, leaving £30.8m for the LA to manage. This may change during the year if further places are agreed, or if the January 2025 pupil census indicates changes in the incidence of inter-authority high needs placements (known as the import-export adjustment).

**Table: Summary High Needs starting budget for 2025/26**

<b>Summary</b>	<b>LA</b>	<b>ESFA</b>	<b>Total</b>
Places	£1,482	£10,236	<b>£11,718</b>
Top-Up	£25,914	£0	<b>£25,914</b>
Services	£3,404	£0	<b>£3,404</b>
<b>DSG Income (including £0.825m transferred from Schools Block)</b>	<b>-£30,800</b>	<b>-£10,236</b>	<b>-£41,036</b>

15.33. The challenges facing the High Needs budget need careful consideration to ensure:

- Delivery of the Safety Valve Agreement to secure DfE funding
- Suitable high needs provision for meeting local needs
- Sustainable funding for on-going local provision
- Value for money across the service
- Compliance with DSG funding regulations.

15.34. In summary, on the DSG, Members are invited to support the DSG funding arrangements set out in this section.

## **16. BUDGET RISKS**

16.1. The budget for 2025/26 and MTFs considers financial risks that may materialise and if not mitigated will impact on the council's resilience to manage within its resources. As part of approving the budget in February 2025, the Chief Finance Officer under Section 25 of the Local Government Act 2003 has reported on the robustness of estimates and adequacy of reserves. This includes an assessment of financial risks. The table below summarises the financial risk exposure to the council that is known as at the time of preparing this report. It is important to note that further work is continuing as described in the section 25 statement which may expose the council to further financial risk and will require appropriate controls implemented to mitigate the risk. Appendix 8 – Budget risks provides further detail and mitigations for each budget risk identified.

16.2. Budget risks have been assessed using the council's corporate risk management approach to evaluating risks.

Risk Category	Red £m	Amber £m	Yellow £m	Green £m	Total £m
MTFS	0.000				0.000
Funding			0.000		0.000
Inflation	3.195		1.317		4.512
Demand	5.000				5.000
Savings	1.595	5.302	0.083	4.909	11.889
Companies	9.700				9.700
Corporate				2.000	2.000
Financing costs		0.250		0.450	0.700
Reserves					0.000
DSG					
<b>Total</b>	<b>19.490</b>	<b>5.552</b>	<b>1.400</b>	<b>7.359</b>	<b>33.801</b>

16.3. The council has sufficient reserves in 2025/26 to manage the red risks should these risks not have sufficient mitigations in place. It is noted from the S25 statement that risks will need to be closely monitored during 2025/26 to limit the council to risk exposure and impact on financial resilience.

## 17. RESERVES

17.1. The council maintains usable reserves to fund specific projects including meeting specific commitments, provide a working balance to meet uneven cashflows or as a contingency to meet costs for unforeseen events or emergencies including risks should they materialise, that cannot be mitigated.

17.2. The table below shows a summary of the reserves held by the Council and the forecast balance as at 31 March 2025. As there remain several years of unaudited accounts including 2023/24 the figures are subject to change. By 31 March 2025 the council is expecting to hold reserves of £39.642m, of which £22.0m is set aside to meet unforeseen costs including any overspend in 2024/25 if risks materialise during the last quarter. £22.0m is 13.6% of net revenue expenditure.

	Balance at 1/4/2024	Transfers (to) /from reserves (24/25 Budget)	Transfers (to) /from reserves (Recovery Actions)	Other forecast movements	Forecast reserve position as at 31/3/2025
	£m	£m	£m	£m	£m
<b>MTFS Reserve</b>					
- Test and trace support grant	(0.385)	-	0.385	-	0.000
- Contain Outbreak Management Fund	(0.376)	-	-	0.376	0.000
- Transformational Reserve	(2.660)	-	-	-	(2.660)
- Directorate Carry forwards	(3.792)	3.792	-	-	0.000
<b>MTFS Reserve total</b>	<b>(7.213)</b>	<b>3.792</b>	<b>0.385</b>	<b>0.376</b>	<b>(2.660)</b>
Better Care Fund	(5.302)	-	2.817	-	(2.485)
Public Health Reserve	(2.543)	-	0.073	1.933	(0.537)
Public Health Contingency Funding	(0.008)	-	0.008	-	0.000
Proceeds of Crime POCA	(0.324)	-	-	-	(0.324)
Insurance	(0.232)	-	-	-	(0.232)
Budget Smoothing reserve	(7.690)	2.000	-	-	(5.690)
Redundancy/Severance Payments	(5.915)	-	-	-	(5.915)
<b>Earmarked reserves total</b>	<b>(29.226)</b>	<b>5.792</b>	<b>3.283</b>	<b>2.310</b>	<b>(17.842)</b>
Unallocated general fund balance	(21.000)	(1.000)	-	-	(22.000)
<b>General fund reserves total</b>	<b>(50.226)</b>	<b>4.792</b>	<b>3.283</b>	<b>2.310</b>	<b>(39.842)</b>

17.3. The table below includes an indicative profiled use of the reserves over the MTFS period, which shows an assumed use of £1,373 to fund the Finance Improvement programme and use of £2m from the Budget Smoothing Reserve in 2025/26 to establish a risk reserve. A planned contribution to GF Balance of £1m p.a. will ensure a total balance of £26.000m by 202

	Forecast reserve position as at 31/3/2025	Forecast reserve position as at 31/3/2026	Forecast reserve position as at 31/3/2027	Forecast reserve position as at 31/3/2028	Forecast reserve position as at 31/3/2029
	£m	£m	£m	£m	£m
<b>MTFS Transformational Reserve</b>	<b>(2.660)</b>	<b>(2.660)</b>	<b>(2.660)</b>	<b>(2.660)</b>	<b>(2.660)</b>
Better Care Fund	(2.485)	(2.485)	(2.485)	(2.485)	(2.485)
Public Health Reserve	(0.537)	(0.537)	(0.537)	(0.537)	(0.537)
Proceeds of Crime POCA	(0.324)	(0.324)	(0.324)	(0.324)	(0.324)
Insurance	(0.232)	(0.232)	(0.232)	(0.232)	(0.232)
Budget Smoothing reserve	(5.690)	(2.382)	(2.317)	(2.317)	(2.317)
Risk Reserve	-	(2.000)	(2.000)	(2.000)	(2.000)
Redundancy/Severance Payments	(5.915)	(5.915)	(5.915)	(5.915)	(5.915)
<b>Earmarked reserves total</b>	<b>(15.183)</b>	<b>(13.875)</b>	<b>(13.810)</b>	<b>(13.810)</b>	<b>(13.810)</b>
Unallocated general fund balance	(22.000)	(23.000)	(24.000)	(25.000)	(26.000)
<b>General fund reserves total</b>	<b>(39.843)</b>	<b>(39.535)</b>	<b>(40.470)</b>	<b>(41.470)</b>	<b>(42.470)</b>

- 17.4. Rather than deplete reserves further, to fund the improvement and transformation work, including the development of the TOM, it is proposed to take advantage of the Government's intention to extend the Flexible Use of Capital Receipts initiative which will facilitate utilisation of excess HRA capital receipts generated during 2024/25, and which under the "no detriment" principle can be applied to support general fund one-off investment which will generate cashable savings. For the council to be financially sustainable in the longer term, it is imperative that the council can live within its resources and increase reserves to mitigate against unforeseen events or risks that may materialise. There is a further £2.215m held within the corporate contingency for risk which will be transferred to the risk reserve at the end of 2025/26 if this is not fully utilised.
- 17.5. The Flexible Use of Capital Receipts Strategy set out in Appendix 7 has been prepared in accordance with the statutory [Guidance on the flexible use of capital receipts \(updated August 2022\) - GOV.UK](#) and two codes of practice issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) contain guidance on capital receipts and local authority accounting that complement the Ministry of Housing, Communities and Local Government (MHCLG) guidance. These publications are:  
the Prudential Code for Capital Finance in Local Authorities; and  
the Code of Practice on Local Authority Accounting.
- 17.6. CIPFA publish a financial resilience index on key metrics across all English councils. One metric measures the percentage is usable reserves (excluding public health and schools). In 2023/24 the latest available information, council's nearest neighbours held between 20.51% and 87.48% of usable reserves compared to their net revenue expenditure (Slough 25.15%). Whilst this provides comparative data, the council will need to consider its reserve strategy.

17.7. As part of the council's recovery and improvement plan, a reserves strategy will be developed that enables reserves to be replenished and set at an appropriate level to manage its financial health and risks.

## **18. CONSULTATION AND ENGAGEMENT**

18.1. Cabinet considered the current draft growth and savings proposals for input from relevant stakeholders, including residents, business community, partners, members and staff and other interested parties. The proposals provide a balanced budget for 2025/26.

18.2. Engagement and consultation, as appropriate, began after Cabinet on 18 November 2024. The engagement and consultation activity was set to run for the maximum duration possible within the democratic decision setting process.

18.3. Online engagement began with a survey on the council's Citizen Space platform seeking views on the overall budget. The survey consisted of a short set of questions covering corporate plan priorities, ways for councils to increase funds, proposed spending on core services and a question covering what services respondents currently use. The survey ran from 15 November 2024 to 5 January 2025. This was promoted through social media channels and the local media. The response was lower than expected or desired despite promotion during the engagement period. A total of 25 responses were received, which is too small a data sample for meaningful analysis. All comments received have been reviewed and the views shared considered as part of the process, taking care to avoid any risk of identification due to the small sample size. The consultation outcome is summarised in Appendix 9.

18.4. Separate consultation and/or engagement activity was arranged for specific proposals and issues relating to the budget. This included:

18.4.1. Consultation on proposals for new criteria for awarding Council Tax Support (CTS) which ran from 18 November 2024 to 29 December 2024.

## **19. IMPLICATIONS of the RECOMMENDATIONS**

19.1. Financial implications

19.1.1. This report outlines the council's approach for Council to consider the budget 2025/26 and MTFS including the national and local context for developing next year's budget. As such, the report is a financial report with implications set out throughout the report.

## 19.2. Legal implications

- 19.2.1. 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 council tax requirement for 2025/26 and the setting of an overall budget to ensure proper discharge of the Council's statutory duties and to lead to a balanced budget. Whilst it is the Council's responsibility to determine the council tax requirement, s.52ZB of the Local Government Finance Act 1992 requires each billing authority to determine whether its relevant basic amount of council tax for the following financial year is excessive. This decision must be made in accordance with a set of principles determined by the Secretary of State. In setting principles, the Secretary of State may determine categories of authority. The draft report on referendum limits for 2025-26 states that the relevant basic amount of council tax for a relevant authority is excessive if it is 5% (comprising 2% for expenditure on adult social care and 3% for other expenditure).
- 19.2.2. 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. It is proposed to hold a risk reserve to manage the risks that some savings are not capable of full deliverability in 2025/26 and the risk of growth pressures.
- 19.2.3. 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. A new direction was made on 20 November 2024. 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 MTFs, 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. The Council must take account of the advice and comments of the Commissioners as set out in this report.

19.2.4. Under s.25 of the Local Government Act 2003, the chief finance officer must report to members on the robustness of estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves. Both Cabinet and Full Council must have regard to this report when making recommendations and decisions about the calculations. Under the Local Government and Finance Act 1988, the Council's Chief Finance Officer (s.151 officer) has duties to report to Council in prescribed circumstances. This includes if it appears to her that the expenditure of the Council incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including borrowed) available to it to meet that expenditure. When making such an assessment, exceptional financial support from MHCLG can be taken into account. This permits capital or borrowing to be used to fund a proportion of revenue costs in accordance with the capitalisation direction.

### 19.3. Risk management implications

19.3.1. Financial risks and mitigations have been included in earlier in this report.

19.3.2. As part of approving the budget in February 2025, the Chief Finance Officer under Section 25 of the Local Government Act 2003 will report on the robustness of estimates and adequacy of reserves. This includes an assessment of financial risks. A budget risk summary has been included earlier in this report and detailed in Appendix 8.

### 19.4. Environmental implications

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

### 19.5. Equality implications

19.5.1. Guidance from the Equality and Human Rights Commission advises that the public sector should see individual decisions within the wider context of decisions made, so that people who share protected characteristics are not unduly affected by the cumulative effects of different decisions. This means that alongside ensuring that equality impact assessments are carried out for individual decisions that have a material impact on staff or residents, the Council should also undertake a cumulative impact assessment when there are a range of savings or changes being proposed at the same time. The cumulative impact assessment helps us to understand:

- a) the compounding impacts on a specific equality or vulnerable group that arise from changes across a set of services;
- b) the knock on impact on other services arising from a change to a Council Service

- 19.5.2. A cumulative impact assessment helps to inform final decisions and identify cross cutting mitigations needed which may need to be made at a corporate level – through corporate planning, communications or transformation, for example.
- 19.5.3. **Review of equality impacts**
- 19.5.4. During the budget setting process equality impacts were identified for the different components of the budget where changes were proposed. Appendix 10 - Cumulative Equality Impact Assessment (EIA) sets the assessment out in more detail.
- 19.5.5. The **review of the growth proposals** identified that most proposals are seeking to re-base the budget in line with demand and growing pressures. This means that this growth is unlikely to make a positive impact, but it will mitigate worsening impacts from increased demand on residents in temporary accommodation, disabled children and people in receipt of adult social care support (older people and disabled people).
- 19.5.6. The **review of savings** concluded that the majority of savings related to income generation or efficiencies. The main groups impacted would be impacted by the increase in fees and charges in adult social care- older people and disabled people and low income groups who are in debt to the Council. A number of proposals impact on motorists and impact assessments will be needed to identify if any specific equality group is impacted.
- 19.5.7. The **Equality Impact Assessment, of the Council Tax Support Scheme**, informed by the consultation exercise, identified that low income groups were most likely to be impacted by the scheme, and specifically children and families.
- 19.5.8. The **increase in Council Tax** will impact all groups but the increase will be a greater proportion of household budgets for low income groups.
- 19.5.9. **The budget includes proposals to reduce the establishment by 5%.** The Equality Impact of each proposal will need to be identified, full equality impacts and consultations will be required when there is an impact on staff or residents and the cumulative impacts will need to be added to the existing cumulative impact assessment.
- 19.5.10. The Schools' Budget is set in accordance with the National Funding Formula. Where the Council has discretion over budget levels is with regards to the High Needs Block. These have been maintained at the current levels. There is therefore currently no cumulative impact arising from the decisions in this Budget Report in relation to the Schools Budget or High Needs Block Budget. Further work will be done in the summer



term to review this allocation, as improving SEND provision remains a top priority, and as part of this, tackling the backlog in Education and Health Care Plans (EHCPs). The equality impact assessment of these plans will be undertaken and shared with the Schools Forum and presented as part of Cabinet Papers. The equality impact assessment will inform the updates of the cumulative impact assessment, as it will be kept under review and updated periodically

#### 19.5.11. Conclusions and next steps

The **following groups** have been identified as impacted cumulatively by the budget proposals:

**Low income groups** including those who are in debt to the Council:

- Groups who are from **Black and Asian groups** (whilst nationally White groups are less likely to be on low incomes, Slough has groups who fall into the “**other White**” **group who are likely to be in low income groups, including a significant Polish population**).
- As a faith group, nationally **the Muslim community** is more likely to be on a low income
- **Disabled people** – Disabled children are more likely to be in low income households and disabled adults, in receipt of social care support, particularly older people will also be impacted by review of fees and charges.
- **Children and families** are a specific group because of the number of households claiming Council Tax support who have children. Within this group, are single parent families and they are most likely to be headed up by women)

A number of proposals impact on **motorists** and impact assessments will be needed to identify if any specific equality group is impacted.

The equality impacts arising from the proposals to reduce the staffing establishment are not yet fully identified and will need to be kept under review.

#### **Next steps in response to Cumulative Equality Impact Assessment**

- The council has established a Design Authority to support the implementation of change. The cumulative impacts arising from these proposals will be kept under review by the Design Authority to make sure that the Council understands and can respond to equality impacts arising from individual proposals and cumulatively.
- Where proposals are still under development, business cases should fully assess equality impacts and identify the need for and carry out consultation as required. The Design Authority will keep this under review. For example the proposals identified above that affect motorists will need to be reviewed to ensure any disproportionate impact on equality groups is understood and responded to.

- Given the impacts on low income groups, including those in debt, it is recommended that the Council works across its services (Children's, Adults, Health, Housing and Customer Services) and with partners including the Slough Poverty Forum, the faith community and the voluntary and community sector to offer more co-ordinated and targeted support to maximise income and tackle poverty. This will ensure that all resources that can support residents (including Household Support Fund and the Council investment in the voluntary sector) are designed collaboratively and targeted proactively. To support this, a refreshed profile of groups in on low incomes and in poverty in Slough is being developed and will be used as a resource pack.

#### 19.6. Procurement implications

- 19.6.1. Any changes that result in changes to supplies and services contracts are subject to the Procurement Regulations and Council's procurement rules.

#### 19.7. Workforce implications

- 19.7.1. The council has a draft workforce strategy that will focus on four pillars: Building brilliant basics, empowering our leaders, fostering a healthy workplace and inclusive culture and enabling learning and development. The vision for our workforce will require a learning development budget aligned to previous years to allow us to invest in line managers and broader staff cohorts. The focus will be to upskill line managers on leading people through change and inclusive recruitment practices. In addition, we are keen to provide opportunities to develop our staff and introduce talent programmes.
- 19.7.2. The council's approach to managing workforce change will be to continue to partner all Directorates to workforce plan focusing on reducing their reliance on interims and reviewing service offers, which may lend themselves to reorganisations. Where any reorganisations take place, HR will partner the business to ensure we prioritise redeployment of colleagues ahead of redundancy.

19.7.3. Unions and staff members affected by the saving proposals will be consulted upon. The following table outlines the impact on the general fund HR budgeted establishment.

	<b>Headcount</b>	<b>FTE</b>
Budgeted HR establishment	1,362.00	1,188.30
Deletion of vacant roles	-39.0	-39.0
Redeployment / consultation	-14.0	-12.7
Newly created roles	7.0	7.0
<b>Final budgeted HR establishment</b>	<b>1,316.00</b>	<b>1,143.62</b>

The following table expands on roles affected by redeployment / consultation, indicating reduction in roles by Directorate and grades impacted:

Grade	Adult Social Care	Children' s Service	Corporate Services	Strategy and Transformation	Total FTE
4				-4.0	-4.0
5	-1.0		-1.0		-2.0
6		-1.0	-1.7	-1.0	-3.7
7		-1.0	-2.0		-3.0
<b>Total FTE</b>	<b>-1.0</b>	<b>-2.0</b>	<b>-4.7</b>	<b>-5.0</b>	<b>-12.7</b>

## 19.8. Property implications

19.8.1. The Council is continuing its asset disposal programme as part of its recovery programme. The asset disposal strategy was recommended to Cabinet during their November 2024 meeting which includes disposal of operational assets. The budget proposals include the revenue savings associated with the disposal of operational assets and the relocation or changes in service provision.

## **Appendix 1 – Section 25 Statement**

### **Robustness of budget and adequacy of reserves**

## **1. Introduction**

This Section 25 statement has been prepared in line with CIPFA's guidance note and the S151 Officer's assessment of the current position and framework that the council operates within, noting that the council remains in government intervention and that there is ongoing work through the finance improvement programme and overall recovery and improvement still required.

CIPFA, the accounting body for the public sector remind councils of the following legislative requirement:

The Local Government Act 2003 (Section 25) requires that the Chief Finance officer reports the following matters to members when agreeing its annual budget and precept:

- The robustness of the estimates made for the purposes of the budget calculations; and
- The adequacy of the proposed financial reserves.

An authority to which a report under this section is made shall have regard to the report when making decisions about the calculations in connection with which it is made.

## **2. Strategic challenges**

### **Local government and public sector**

Uncertainty in local government funding in recent years has remained a topical point of discussion within the public sector mainly receiving single year funding settlements and no conclusion to funding reforms. Councils including organisations representing local government have continued to lobby government on more funding following years of austerity measures and funding not keeping pace with increased demand for services and rising costs. This has made it challenging for councils to budget beyond a one-year horizon robustly.

Government have announced as part of the Spending Review that it has committed to multi-year settlements which if implemented will provide the council with greater clarity of funding over future years.

The government also published the English Devolution White paper on 16 December 2024 outlining their approach to future reforms within local government.

The government on 3 January 2025 announced an independent commission on building a National Care Service. The commission will make recommendations for how to rebuild the adult social care system to meet the current and future needs of the population.

Whilst this provides a future direction of travel within local government, this does provide both opportunities and challenges for a council in intervention and with ongoing challenges to maintain financial resilience and develop future sustainability.

## Strategic landscape of the council

Since the first section 114 notice was issued on 2 July 2021 and an external assurance review announced by government on 30 June 2021 which led to [government intervention](#); it is well documented on the government's website and therefore not laid out fully here in this report, but the council remains in intervention until 30 November 2026 with new Directions issued. The Directions require the council to:

1. Prepare, agree and implement an Improvement and Recovery Plan to the satisfaction of the Commissioners, with resource allocated accordingly. This may include or draw upon improvement or action plans prepared before the date of these Directions. The plan is to set out measures to be undertaken, together with milestones and delivery targets against which to measure performance, in order to deliver rapid and sustainable improvements in governance, finance and commercial functions, thereby securing compliance with the best value duty. There must be a focus on deliverable milestones within six months and the Plan should include at a minimum:
  - a. Implements a new Target operating Model (TOM) that enables both financial stability and the delivery of core services and priorities;
  - b. A refreshed rolling Medium-Term Financial Strategy, Capital Strategy, and Treasury Management Strategy, aligned with the new TOM and transformation plan and demonstrating the Authority's financial sustainability and resilience, over the period of the strategies.
  - c. A review of the Authority against the CIPFA Financial Management Code to demonstrate its compliance, with recommendations to Commissioners to improve this activity within the first six months and implementation of improvements thereafter.
  - d. A high-performance culture programme to rebuild trust between staff and the Authority, to include the development of a comprehensive workforce strategy focused on development, retention, and permanent recruitment.
  - e. A review of the Authority's progress to risk maturity and how well its functions and processes enable risk-aware decisions that support the achievement of strategic objectives.
  - f. Re-examining the review by the Authority of their companies that considered the roles and case for continuing with each subsidiary company of the Authority (except Slough Children First), to make proposals in relation to financial viability and improving company governance.
  - g. Improving the systems and processes to enable better and evidence-based decision making, including enhancing the data and insight functions, undertaking benchmarking.
  - h. An appropriately resourced digital strategy that supports effective business operations and links to the Authority's future operating model.
  - i. Improving resident and public engagement.

2. Best Value To secure as soon as practicable that all the Authority's functions are exercised in conformity with the best value duty thereby delivering improvements in services and outcomes for the people of Slough, focussing in the first six months on an effective internal audit function, with organisational independence, objectivity, separate administrative reporting and a strong functional reporting relationship to the Audit and Corporate Governance Committee, and a review of the action plan for the scrutiny function and Audit and Corporate Governance Committee to accelerate any improvements required in these areas.
3. To report to the Commissioners regularly, as directed by the Commissioners, on the delivery of the Improvement and Recovery Plan and Transformation plan and adopt any recommendations of the Commissioners with respect to these.
4. To undertake in the exercise of any of its functions any action that the Commissioners may reasonably require to avoid so far as practicable incidents of poor governance or financial mismanagement that would, in the reasonable opinion of the Commissioners, give rise to the risk of further failures by the Authority to comply with the best value duty.
5. To provide the Commissioners, at the expense of the Authority, with such reasonable amenities and services and administrative support as the Commissioners may reasonably require from time to time to carry out their functions and responsibilities under these Directions.
6. To allow the Commissioners at all reasonable times, such access as appears to the Commissioners to be necessary:
  - a. to any premises of the Authority;
  - b. to any document relating to the Authority; and
  - c. to any employee or member of the Authority.
7. To pay the Commissioners' reasonable expenses, and such fees as the Secretary of State determines are to be paid to them;
8. To provide the Commissioners with such assistance and information, including any views of the Authority on any matter, as the Commissioners may reasonably request; and
9. To co-operate with the Secretary of State for Housing, Communities and Local Government in relation to implementing the terms of these Directions.

This report therefore takes into consideration the Directions and also other notable challenges in preparing this report as follows:

1. The council's financial position is supported by exceptional finance support of £348.045m including an assumption of £15.709m in 2025/26 which is yet to be confirmed by government. This announcement is expected later in February 2025;
2. The continuing work on the backlog accounts. At the time of preparing this report, 2021/22 and 2022/23 draft accounts are out for public inspection, 2023/24 completion of draft accounts are due for completion during February;
3. The council still has outstanding external and internal audit recommendations outstanding including the 2023/24 Annual Governance Statement action plan;
4. Wholly owned companies GRE5 and Slough Children First have filed their 2023/24 accounts at Companies House with JEH Limited still to file. The council does have liabilities with each company through company loans and intercompany transactions; and
5. Whilst the presented budget 2025/26 presents a balanced budget, the future MTFS is not balanced. Reserves remain low.

Based on where the council is on its recovery journey and the Finance Improvement Programme, it is highly likely that further risks, issues and opportunities will present during 2025/26 to be managed effectively. If financial implications arise that cannot be managed within the budget, it will be necessary to implement further internal controls including the budget.

### 3. Financial environment and framework

The current financial environment and framework taking into consideration the strategic challenges have been considered in shaping the 2025/26 budget and preparing the MTF5 as follows:

#### Exceptional financial support

The exceptional financial support proposed is as follows:

	Up to 2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Exceptional Finance Support	298.645	23.078	15.709	9.151	1.460	0	348.045

The council's approach to funding the Capital Direction was through disposing of assets, thus generating capital receipts to mitigate the need for additional borrowing. Previous assumptions were that some £200m General Fund capital receipts would be generated to 2027/28.

Following the outcome of the asset review, as reported in November 2024, those assumptions have had to be revised. Over the same period, it is now anticipated that some £39m of net capital receipts will be achieved, and this means that only 63% of the Capitalisation Directions will be funded through asset disposals, compared to the 91% previously assumed.

#### Previous and current performance

Previous and current financial performance is a key consideration in providing historical trend data and how the council has managed financial performance. The draft outturns reported to respective Cabinet meetings were as follows:

	2022/23 Cabinet 18/09/2023 £m	2023/24 Cabinet 17/06/2024 £m	2024/25 P9 Cabinet 24/02/2025 £m
General Fund overspend	59.222	15.511	5.571
Of which non saving delivery	6.491	2.172	3.934*
General Fund Capital	(12.034)	(32.216)	(6.536)
General Fund Reserve	(38.604)	(21.000)	(22.000)
General Fund Earmarked Reserves	(14.936)	(32.159)	(17.843)
HRA Revenue underspend	(3.717)	(3.393)	(3.036)
HRA Capital	(2.676)	(0.570)	(0.882)

Sources: [2022/23 Cabinet report](#), [2023/24 Cabinet report](#)

\*savings mitigated in 2024/25

## Demand and pressures

The published draft outturn reports highlight the increased demand for services particularly adult social care and temporary accommodation and continues to be a theme in 2024/25 and in setting the 2025/26 budget. Notably, the financial performance of the council identifies with common indicators within CIPFAs financial resilience index indicating financial stress. Consideration to financial stress is a key component in building the budget for 2025/26.

## Data and metrics

Providing robust forecasts and budgets for future years and decision making is underpinned by data and metrics as well as qualitative measures. The current financial environment of the council is such that data and metrics is not readily accessible through automated feeds into the finance system or joined up for reporting. Budgets have been inherently rolled forward with limited review and base budgets not reflecting the requirements for each service to manage their budgets accordingly. System reporting is in its infancy with a reliance on spreadsheets and local managed systems to provide financial data and information. This could increase the risk of providing robust financial information to support decision making including sensitivity and modelling of scenarios.

## Council owned companies

The council's wholly owned companies 2023/24 accounts are shown below. JEH have an extended approved deadline to file their accounts which is expected to be during February 2025.

### 2023/24 Accounts

	JEH (Draft)	GRE5 (Filed)	SCF (Filed)
Profit / (Loss) for Year £m	-1.9	-2.0	5.3
Retained Loss b/f £m	-6.9	-2.0	-5.3
Retained Profit / (Loss) c/f £m	-8.8	-4.0	0.0

<b>Balance Sheet:</b>			
Current assets/(liabilities) £m	53.0	3.0	5.1
Net assets/(liabilities) £m	0.3	-3.1	-2.2
Profit and loss reserve £m	-8.8	-4.0	0.0

Council loan on company B/S	51.7	2.2	5.0
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The council is therefore exposed to financial liabilities through loans, loan interest and underwriting the liabilities (company's profit and loss reserve provide a proxy).

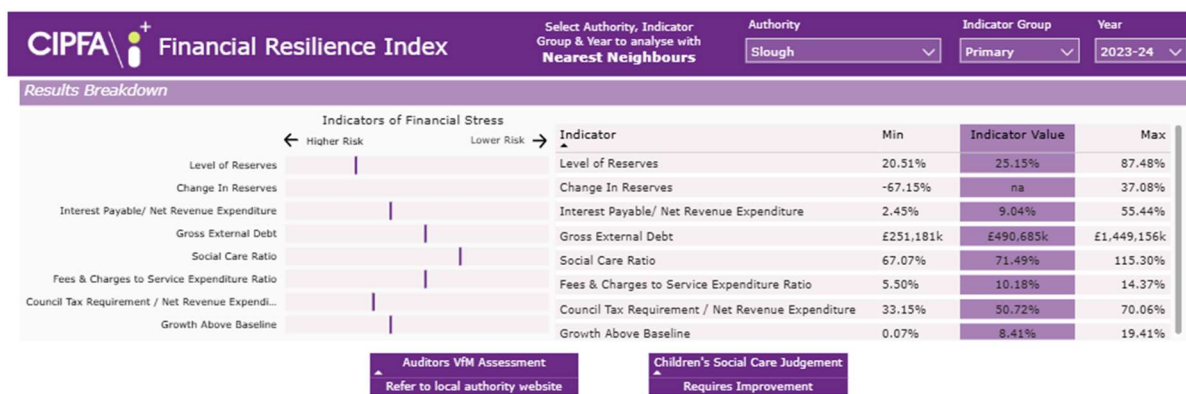


## CIPFA financial resilience index

CIPFA's financial management code guidance outlines some common signs of financial stress. Common indicators are shown in the table below including the council's position.

CIPFA's common signs of financial stress	Council position
<p><b>Running down reserves</b> – This could be from using the authority's financial reserves to finance an overspend or to avoid difficult decisions to reduce spend. This can only provide temporary relief and is not sustainable in the longer term</p>	<p>The council's general fund reserve during 2023/24 was split between a budget smoothing reserve and a general fund reserve. The council required to use the budget smoothing reserve to offset the 2023/24 overspend. In 2024/25, the general fund reserve is expected to increase from £21m to £22m and a further £1m is expected to be set aside in 2025/26 to provide the council with greater financial resilience. £22m is 13.6% of net expenditure.</p>
<p><b>Failure to address financial pressures</b> – decisions not taken to reduce spend to live within the resources available to the council</p>	<p>This continues to be challenging for the council with demand on adult social care and temporary accommodation budgets continuing to place financial pressure. Mitigations have been identified during 2024/25 and growth set aside in 2025/26 to manage fluctuations in demand. The council does, however, hold financial risk in setting the 2025/26 budget which requires robust mitigation to control or mitigate risk fully.</p>
<p><b>Shortened planning horizons</b> – not being able to balance the future year budgets in the medium term. This could indicate a lack of strategic thinking or an ability to make difficult decisions</p>	<p>The MTFs beyond 2026/27 remains unbalanced. The planning cycle for 2026/27 is commencing, however, as per the national position, there remains lack of clarity in funding reform.</p>
<p><b>Lack of investment in infrastructure resources</b> – balancing the need to invest and when to invest in physical assets could lead to the failure of these assets in the future</p>	<p>The corporate landlord approach is being developed to ensure that council assets and responsibilities for these assets are maintained.</p>
<p><b>Gaps in savings plans</b> – particularly where savings remain unidentified or have no clear plan for delivery</p>	<p>The council set up a Design Authority during budget setting 2025/26. Business cases on saving proposals presented to the Design Authority have enabled the council to evaluate deliverability risk and understand how savings should be delivered. Currently in 2024/25, savings remain at risk of delivery.</p>
<p><b>Unplanned overspends</b> – this could translate to the council rolling problems into future years and potentially a failure of policy decisions into actions</p>	<p>The council has managed the challenges presented in 2024/25 with mitigating actions implemented although this is acknowledged to be harder during the last quarter of the year as temporary accommodation continues to increase creating a further pressure at Q3.</p>

Below is an extract from CIPFA's financial resilience index for 2023/24 providing a further insight into the council's indicators of stress and also within each indicator where the council benchmarks against the council's nearest neighbours.



## 4. Internal Controls

### Financial Framework

The council's financial framework is contained within the council's constitution and the rules apply to all Members, officers, contractors and partners in the work that they do for the council. The Financial Procedure Rules outline the roles and responsibilities that apply including changes to the approved budgets through the use of budget virements.

As part of setting the budget, it is recognised that budget re-alignment including profiling of budgets will be required pending conclusion of reconciliation work which is continuing. For example, the HR establishment data cleanse to reconcile to budgets is at final stages of completion and has recognised the need for coding issues to be remedied. This will not impact on the approval of the budget as virements will be made within the Directorate, or correct technical presentation issues and do not alter the bottom line.

The Financial Procedure Rules will include a provision to enable the S151 Officer in consultation with Executive Director to make technical changes to the approved budget for the purposes of budget realignment.

### Transformation and Finance Improvement Plan

As a council in intervention and recovery, the council has in place a transformation programme to address the new Directions issued by government and includes a new workstream on improving and developing data and metrics to provide better insight to the council.

A Finance Improvement Plan (FIP) is in place and contains 37 projects related to financial improvement and aligns to CIPFA's Financial Management Code. The FIP also incorporates all external and internal audit recommendations, Directions and the action plan underpinning the Annual Governance Statement. The FIP is a programme not expected to conclude until May 2026 and therefore it is highly probable that further issues could materialise as the FIP evolves.

FIP Projects (Status January 2025)			
1 Financial Procedures Framework	↔	20 Internal Audit – includes audit recommendations	↔
2 Completion of Statement of accounts	↑	21 Procurement and contract management	↔
3 Value for Money	↑	22 Annual Governance Statement (AGS) align to Statement of Accounts	↑
4 Capacity and skills for recovery (Corporate, Governance/Audit/Risk, Fin Mgt)	↓	23 Training programme – members and (non) finance officers	↔
5 Capacity and skills for recovery (Transactional services)	↑	24 FBP strengthened	↔
6 Financial Reporting and best practice	↑	25 Financial sustainability	↑
7 Budget management best practice	↔	26 Resident and stakeholder engagement	↑
8 Companies reporting	↔	27 Anti-fraud and corruption culture	↔
9 Savings are monitored and managed and regular reports	↔	28 Up to date - CIPFA financial management code and other legislative changes	↑
10 Reconciliations key systems	↑	29 Identify current and future liabilities	↑
11 Debtors invoices and audit trail for improved Debt Collection	↔	30 MTFS ensure balanced / agreed including engagement all	↑
12 Debtors and Income Systems	↔	31 Reserves and resilience	↔
13 Debt reporting and performance	↔	32 Revenues and Benefits Transformation work	↔
14 Fixed asset register	↑	33 Development of finance system to be fit for purpose	↔
15 Disposals review and monitoring Fixed asset register	↑	34 The transactional service – single view of debt and maximise collection	↑
16 Treasury Management	↔	35 Grants register	↔
17 Housing Benefit	↔	36 Adequacy of Insurance Assurance	↔
18 Charitable Trusts Governance and Monitoring	↑	37 Internal controls	↑
19 Risk management system	↑		

## **Design Authority**

The council has implemented a Design Authority during the budget build process for 2025/26 with the purpose to evaluate all elements relating to change including the business cases for the growth and savings proposals that have been put forward. The objectives of the Design Authority are to:

- To scrutinise designs/proposals and challenge how they fit in with a broader operating model
- To monitor progress against existing savings proposals
- To flag points of integration, collaboration or interdependency
- To test that appropriate level of signoff has been ascertained
- To create an open, transparent and supportive environment
- To identify if there are any 'blockers' affecting delivery

The Design Authority membership includes senior officers across the council from different council functions to ensure an appropriate level of scrutiny and feedback and approval of business cases. The Design Authority reports to the council Corporate Leadership Team.

## **Spending controls**

Spending controls were reviewed during Q3 2024/25 with a spending control framework implemented to ensure that only necessary spend occurs to reduce the council's costs and spend within available resources. This applies to the council and its companies. Subject to agreed exceptions within the framework, all spend within scope requires to be approved through either the procurement panel or HR panel.

As the council takes action to become financially sustainable and a Best Value Council by November 2026 it has reviewed its financial framework and it is proposed to end the Expenditure Control Process for 2025/26. Enforcement of No Po No Pay will be enhanced throughout 2025/26 with the introduction of commitment accounting and reviews of the effectiveness of financial controls.

## **Finance capacity and capability**

Finance capacity and capability in a complex environment remains a challenge which is actively being addressed to recruit to a permanent structure during Q1 2025/26, enabling the council to reduce reliance on interims and recruit to key roles.

# **5. Building the 2025/26 budget**

In building the 2025/26 budget, it is important to note the context outlined in this report to developing a robust budget over the MTFs and the ongoing work as part of the council's recovery journey. There has been extensive work undertaken by Cabinet and council officers since summer 2024 to balance the 2025/26 budget as outlined in the accompanying budget report.

Robustness of estimates for the purposes of calculating the budget calculations are a key component within the S25 statement. The council continues on its journey to develop robust estimates based on sound assumptions, fully reconciled working papers, system reporting, data and metrics.

## Assumptions

Further detail on budget assumptions are included within the budget report. Below is an assessment by the S151 Officer.

1. Funding assumptions for 2025/26 are based upon the local government finance settlement. Uncertainty remains on future years, the council uses Pixel Management Services to interpret funding scenarios;
2. Council tax estimates align to property growth assumptions for 2025/26, council tax increases agreed with Cabinet and the approved council tax support scheme;
3. Business rate funding aligns to the NNDR 1 calculation;
4. Grant funding. Further work is continuing to fully reconcile the grant register to notified and expected grant funding. The approach previously has been not to budget for some types of expenditure and grant funding within Directorates. The practice for 2025/26 will be to ensure that budgets are input and will be subject to the technical virement change set out earlier in this report. At the time of setting the budget not all service specific grants have been confirmed;
5. Inflation assumptions have been applied to base budgets and where known contract inflation differs from the Office for National Statistics forecasts, this has been updated accordingly within the budget;
6. Growth in base budgets. During the budget build process, growth has been built into the budgets, such as adult social care and temporary accommodation. It is evident from the business cases put forward and reviewed by the Design Authority that further work is required to understand the metrics underpinning growth and future trends and modelling of scenarios to drive down cost. A risk based approach has adopted to set aside a risk budget to manage potential fluctuations in growth;
7. Base budget. In developing the budget proposals to draft a balanced budget for 2025/26 and reviewing against outturn 2024/25, it is evident that inherent within existing budgets there is a need to right size and align budgets to priority and need that is underpinned by data and metrics. A recent example included the need to right size the business rates budget for council owned properties. A base budget review will form part of the 2026/27 and MTFS refresh to ensure that the MTFS is balanced in future and that the financial strategy will align to corporate planning.
8. Support services recharges. On building the 2025/26 budget, it has been identified that support services recharges will require a review as base budgets have not increased annually. The methodology to apportionment will also be reviewed. Resource capacity will be secured to undertake this review.
9. Fees and charges. A review of fees and charges is required in 2025/26 to ensure all fees and charges are set in accordance with the existing fees and charges policy;
10. Contingency. The council's approach is to allow for a corporate contingency to manage fluctuations and budget risks. This has been outlined in the budget report.
11. MRP and capital borrowing assumptions are as set out in the Treasury Management Strategy. The revised 2024/25 strategy, as approved by Council, and the draft 2025/26 strategy have both reflected the reduction in asset disposals following the outcome of the GF asset review. MRP is charged on an annuity basis in accordance with the Prudential Code. The annuity rate is 5.35% which is considered prudent in the context of prevailing interest rates.
12. Capital receipt assumptions have been reduced and align to the outcome of the GF asset review, as reported to Cabinet in November 2024. Excess capital receipt assumptions from HRA disposals (net of sums required to repay the HRA under the no detriment principle) are assumed to support the proposed Flexible Use of Capital Receipts)

13. Capital programme is assumed to be primarily grant funded. It should be noted that a number of capital grant allocations both for 2025/26 and future years have yet to be confirmed. The reduction in capital receipt assumptions means that some £11.4m of the programme will need to be financed through prudential borrowing, as previous capital receipt assumptions are now required to finance prior years' Capitalisation Directions.
14. HRA. A budget and 30 year business plan has been prepared for consideration by Full Council. The council continues to develop its housing strategy which is anticipated to require further investment during the life of the MTFS;
15. Dedicated Schools Grant – the council is in a safety valve agreement with the DfE with a value of £27m. Although the council has been able to contain expenditure within year on year resources, demand within the system continues to grow and this position will be under pressure with an increase of up to 50% of special educational needs places over the next 5-6 years.

### Assurance

Recognising the ongoing work on understanding fully financial implications and the need to ensure that budgets are rebased accordingly which will be completed during 2025/26 as part of a base budget review. Assurance budget work has begun.

### Saving assumptions

The budget includes saving proposals of £11.806m. The council implemented a Design Authority approach to assess both growth and savings proposals including as part of this approach the deliverability risk of each saving. At the time of preparing this report the risk to delivery of savings is shown in the table below.

<b>Risk deliverability assessment</b>	<b>£m</b>
High (The approach to delivery is dependent on either a policy change and / or implementing new technology / processes and / or consultation)	1.595
Medium (The approach to delivery is to be finalised)	5.302
Low (A robust approach to delivery is clear including timescales and any change factors have been agreed or are in place)	4.909
	<b>11.806</b>

## Strategies underpinning the budget

The council has a number of strategies that underpin the budget such as the corporate plan, MTFS, capital strategy and treasury strategy and various specific strategies within directorates.

The council keeps these strategies under review and identifies the strategies that are in date or needing review, and which are statutory.

As part of the budget setting process, a review has been undertaken of this information.

There are key strategies in local government that help guide other strategies and service planning. In addition to the corporate plan and MTFS and related financial strategies, the key statutory strategies are:

Health and Wellbeing Strategy (in date and new strategy under development), Local Plan (under development) and Local Transport Plan (in date and under development). The Community Safety Plan is a key statutory strategy that guides the priorities of the Community Safety Partnership. A new Community Safety Plan 2025 – 2028 was ratified at Safer Slough Partnership meeting 23/1/2025 and will now go to Cabinet. A Serious Violence Reduction Plan has also been adopted and published, and this is also a statutory requirement.

The Council does not have an up-to-date Housing Strategy. The requirement to have one was repealed in 2015, but it is good practice to have a Strategy and would enable Slough to identify the preventative work required to address local priorities such as poor private sector housing, housing affordability and homelessness.

In total there are 23 statutory strategies. In addition to the Community Safety Partnership, the Youth Justice Plan is not in date. All other statutory strategies are in date.

The Community Safety Plan, Housing Strategy and Youth Justice Plan are therefore not included in the budget.

There are also other strategies which are still in development and various stages of approval and therefore not fully considered in setting the budget. These are:

<b>Strategy</b>	<b>Stage</b>
Workforce strategy	In development
Asset disposal strategy	Initial GF Review completed
Climate Change Strategy and Action Plan	In development
Berkshire Economic Strategy (replaces Inclusive Growth Strategy)	In development
Estate Strategy	In development
Local Plan	In development
Target Operating Model	In development

## **Council corporate landlord model**

The Property & Assets functions play a crucial role in ensuring the robustness of budget estimates and the adequacy of financial reserves, as required under Section 25 of the Local Government Act 2003. The strategic and operational management of the council's property portfolio directly impacts the council's financial health and sustainability.

### **Operational Efficiency and Cost Management**

The day-to-day management of the council's properties, including maintenance, facility management, and property management, strongly emphasises cost efficiency and compliance. By effectively managing maintenance costs, energy utilities, and compliance with regulations such as asbestos management and fire risk assessments, the Property & Assets team ensures that operational expenses are kept within budgeted limits. This proactive approach helps mitigate unforeseen expenditures, thereby supporting the council's overall financial stability.

### **Capital Programme and Strategic Planning**

The capital programme, which includes projects across schools and other corporate buildings, is planned and executed to align with the council's long-term financial strategy. By prioritising projects that deliver the highest value and ensuring that they are completed within budget and on time, the Property & Assets team contributes to the prudent use of financial resources. Strategic asset planning and disposals of surplus assets in line with the Capitalisation Directive further enhance the council's financial position, providing additional funds for reinvestment in essential services.

### **Risk Management and Reserves Adequacy**

The Property & Assets team plays a pivotal role in risk management by conducting regular inspections, compliance audits, and risk assessments. This ensures that potential risks are identified and addressed promptly, reducing the likelihood of unexpected costs. Additionally, the team's efforts in supporting the wider carbon reduction and energy efficiency measures contribute to long-term savings, which are factored into the council's financial planning and reserves strategy. By maintaining a well-managed property portfolio, the team supports the adequacy of financial reserves, providing a buffer against economic uncertainties and enabling the council to meet its financial obligations.

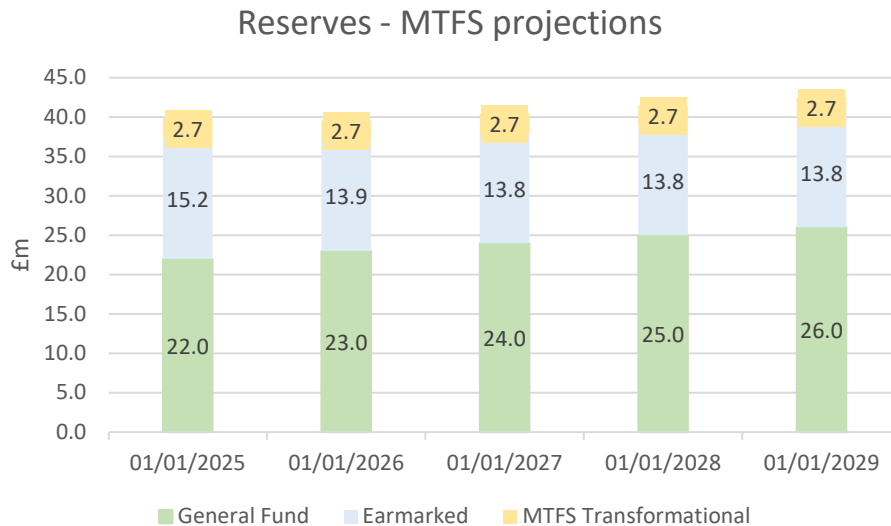


## 6. Adequacy or reserves and risk assessment

### Reserves

The council maintains usable reserves to fund specific projects including meeting specific commitments, provide a working balance to meet uneven cashflows or as a contingency to meet costs for unforeseen events or emergencies including risks should they materialise that cannot be mitigated.

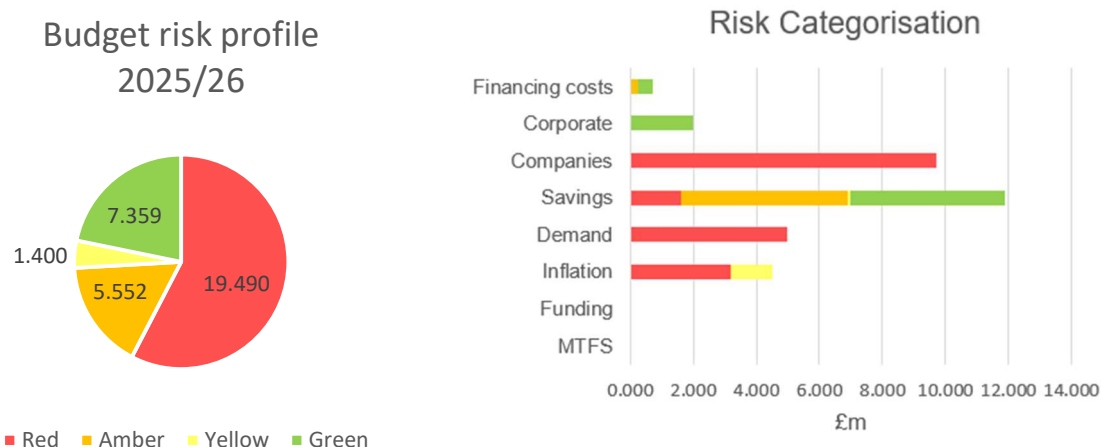
The budget assumes a year on year £1.0m contribution to the General Reserves.



Fundamentally, the above chart demonstrates the council is not yet in a position to approve an MTFS that delivers financial resilience through its reserves.

## Risk Assessment

The budget for 2025/26 and MTFs considers financial risks that may materialise and if not mitigated will impact on the council's resilience to manage within its resources. The pie chart below shows the risk profile for 2025/26 with £19.490m risk classified as Red of the overall £33.801m of quantified risk. The graph shows the spread of risk.



Increasing growth in adult social care and temporary accommodation remains challenging as outlined in the budget report with further work required to understand the council's growth profile through improved data and metrics to drive opportunities to reduce demand and cost base whilst maintaining statutory service provision. The inflation risk requires further evidence based data to understand the risk exposure for adult social care service contracts.

Company risks identified are as outlined earlier in this report.

All other risks are expected to be controlled or fully mitigated as the financial year progresses. Risks will be reported monthly to the Design Authority and assurance CLT, Cabinet quarterly and Audit and Governance Committee in accordance with the workplan. This will ensure that appropriate oversight and assurance to risk management is undertaken.

## Financial resilience and sustainability

The Council remains committed to improving financial resilience, moving towards financial sustainability and improvement in governance and process as laid out in the Directions issued by Government and a capitalisation direction for exceptional finance support in 2024/25.

## 7. Conclusion

It has only been possible to focus on a one year budget due to the well publicised challenges the council faces and reliance on government for exceptional financial support. These assumptions flow through the MTFS. The main budget report clearly articulates the risks and next steps expected of the council to enable this budget to remain in balance and the importance of the transformation programme to achieve a balanced MTFS noting this will still place reliance on exceptional financial support in the early years.

The conditions to signing off the 2025/26 budget are:

1. Base budget review is incorporated into the transformation programme
2. A contingency remains an essential tool to manage some of the risks and uncertainties within this budget

	£m
Non-Delivery of Savings	0.500
General Contingency	1.247
Creation of risk budget for demand pressures	2.215
Provider uplift risk	0.403
<b>Total Corporate Contingency</b>	<b>4.365</b>

3. Adequacy of reserves – reserves do not reduce below budgeted levels. New requests to draw on existing reserves should be considered in the context of the financial sustainability of the council.
4. Exceptional financial support – government continues to support the council as presented within the main body of the budget report.
5. Statement of Accounts – the council has achieved approval of four sets of backstop accounts although it is important to note that these have a disclaimed audit opinion. It will be essential that resources continue to be aligned to this key priority to achieve the final approval of 2023/24 accounts which means that the council is back working within the usual legislative timelines.
6. Transformation – the council and its transformation programme must deliver as a minimum projected 2026/27 budget gap totalling £13.2m and identified options to close the remaining £8.6m over the life of the MTFS by autumn 2025.
7. Finance Improvement Programme – resources required to deliver the programme continue to be funded as a priority from the budget smoothing reserve.
8. Design Authority – the new terms of reference have been approved and CLT continue to ensure compliance with the expectation of business cases to support both growth and savings as well as any potential drawdown on either the risk contingency or reserve.
9. Development of corporate planning approach to enable resources to align with corporate priorities.
10. Technical virements will be processed and reported within the first 2025/26 monitoring report.

## Appendix 2 - Council Tax Resolution

The Council is required to calculate and set its Council Tax for 2025/26 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 £91.40 for 2025/26, giving a band D Council Tax of £1,923.09 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 2.99%, being the maximum permitted without a referendum; and an increase in the Council's Adult Social Care Precept by 2.00% 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 2026 is as specified below and that the Council Tax be levied accordingly.

(b) That it be noted that at its meeting on 20<sup>th</sup> January 2025 Cabinet calculated the following Tax Base amounts for the financial year 2025/26 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:

(i) 44,974.9 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 2025/26 and

(ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2025/26:

Parish	2025/26 Band Tax Base
Parish of Britwell	879.7
Parish of Colnbrook with Poyle	1,885.8
Parish of Wexham Court	1,437.4

(c) That the following amounts be now calculated for the year 2025/26 in accordance with sections 31A to 36 of the Act:

(i) £420,427,956 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) £333,673,276 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) £86,754,680 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) £1,928.96 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 2025/26 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £263,801 representing the total of Parish Precepts for that year.

(vi) £1,923.09 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	Britwell	Colnbrook with Poyle	Wexham Court
A	1,282.06	45.11	33.09	51.33
B	1,495.74	52.63	38.60	59.89
C	1,709.41	60.15	44.12	68.44
D	1,923.09	67.67	49.63	77.00
E	2,350.44	82.71	60.66	94.11
F	2,777.80	97.75	71.69	111.22
G	3,205.15	112.78	82.72	128.33
H	3,846.18	135.34	99.26	154.00

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 2025/26 (excluding Parish precepts) is £86,490,879.

(ix) That it be noted that for the year 2025/26 that the Thames Valley Police Authority precept will increase by £14.00 for a Band D property. The Police & Crime Panel at its meeting on 24th January 2025 endorsed the PCC's proposed 5.20% increase in the Police element of Council Tax for 2025/26.

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	188.85
B	220.33
C	251.80
D	283.28
E	346.23
F	409.18
G	472.13
H	566.56

(x) That it be noted that for the year 2025/26 the Royal Berkshire Fire Authority will increase its precept by £5 for a band D property. The Berkshire Fire Authority agreed the increase at its meeting on 19th February 2025. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	57.54
B	67.13
C	76.72

D	86.31
E	105.49
F	124.67
G	143.85
H	172.62

(xi) Note that arising from these recommendations, the overall Council Tax for Slough Borough Council for 2025/26 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	1,282.06	188.85	57.54	1,528.45
B	1,495.74	220.33	67.13	1,783.20
C	1,709.41	251.80	76.72	2,037.93
D	1,923.09	283.28	86.31	2,292.68
E	2,350.44	346.23	105.49	2,802.16
F	2,777.80	409.18	124.67	3,311.65
G	3,205.15	472.13	143.85	3,821.13
H	3,846.18	566.56	172.62	4,585.36

With the parish precepts, the Council Tax will be:

Band	Slough + Preceptors unparished	Britwell	Colnbrook with Poyle	Wexham Court
A	1,528.45	1,573.56	1,561.54	1,579.78
B	1,783.20	1,835.83	1,821.80	1,843.09

C	2,037.93	2,098.08	2,082.05	2,106.37
D	2,292.68	2,360.35	2,342.31	2,369.68
E	2,802.16	2,884.87	2,862.82	2,896.27
F	3,311.65	3,409.40	3,383.34	3,422.87
G	3,821.13	3,933.91	3,903.85	3,949.46
H	4,585.36	4,720.70	4,684.62	4,739.36

(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.



## Appendix 3 – Proposed budget 2025/26 by Directorate

	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>Service Budgets:</b>										
Adults Services	35.572	42.203	-6.420	14.939	0.636	-4.943	0	0.440	0	46.855
Children's Services	10.452	11.989	-1.316	1.555	0.155	-0.346	0	0	0	12.037
Slough Children First	39.043	36.791	2.166	0	0	-0.690	0.086	0	0	38.353
Regeneration, Housing & Environr	14.583	19.401	-4.401	11.138	0.312	-3.335	0	-2.100	0	21.015
Public Health & Public Protection	1.350	0.900	0.558	0	0	-0.156	0	0	0	1.302
Chief Exec's Office	3.418	6.068	-2.527	0	0	-0.581	-0.160	0	0	2.800
Law and Governance	2.173	1.916	0.289	0	0.011	-0.117	0	0	0	2.099
Corporate Services	13.321	18.050	-3.327	1.076	0.170	-1.206	0.106	0.025	0	14.894
<b>Total Service Budgets</b>	<b>119.912</b>	<b>137.318</b>	<b>-14.978</b>	<b>28.708</b>	<b>1.284</b>	<b>-11.374</b>	<b>0.032</b>	<b>-1.635</b>	<b>0</b>	<b>139.355</b>
<b>Corporate Budgets:</b>										
Other Corporate Budgets	11.419	2.964	6.048	1.454	1.383	0	-3.541	0	0	8.308
Housing Benefit	-0.761	-3.021	2.240	0	0	-0.600	0	0	0	-1.381
Contribution to/ from Reserves	-1.000	-7.690	6.690	0	0	0	0	0	0	-1.000
Pension Deficit	5.014	5.014	0	0	0	0	0.190	0	0	5.204
Minimum Revenue Provision	16.114	16.114	0	0	0	0	-2.347	0	0	13.767
Capital Financing	9.503	9.503	0	0	0	0	1.972	0	0	11.475
<b>Total Corporate Budgets</b>	<b>40.289</b>	<b>22.884</b>	<b>14.978</b>	<b>1.454</b>	<b>1.383</b>	<b>-0.600</b>	<b>-3.726</b>	<b>0</b>	<b>0</b>	<b>36.373</b>
<b>Total Expenditure</b>	<b>160.202</b>	<b>160.202</b>	<b>0</b>	<b>30.162</b>	<b>2.667</b>	<b>-11.974</b>	<b>-3.694</b>	<b>-1.635</b>	<b>0</b>	<b>175.728</b>
<b>Funded By:</b>										
Council Tax Income	-81.251	-81.251	0	0	0	-0.200	0	-5.240	0	-86.691
Council Tax (Surplus) / Deficit	-1.173	-1.173	0	0	0	0	0	0.474	0	-0.699
Business Rates - Local Share	-41.421	-41.421	0	0	0	0	0	-0.972	0	-42.393
Business Rates (Surplus) / Deficit	5.115	5.115	0	0	0	0	0	-7.115	0	-2.000
Revenue Support Grant	-7.786	-7.786	0	0	0	0	0	-0.238	0	-8.024
Targeted Deprivation Funding Stre	0	0	0	0	0	0	0	-3.219	0	-3.219
Other Government Grants	-10.608	-10.608	0	0	0	0	0	-6.384	0	-16.992
Capitalisation Direction	-23.078	-23.078	0	0	0	0	0	0	7.369	-15.709
<b>Total Funding</b>	<b>-160.202</b>	<b>-160.202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.200</b>	<b>0</b>	<b>-22.694</b>	<b>7.369</b>	<b>-175.728</b>
<b>General Fund Balanced Budge</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30.162</b>	<b>2.667</b>	<b>-12.174</b>	<b>-3.694</b>	<b>-24.329</b>	<b>7.369</b>	<b>0</b>

## 1. Appendix 3 Adults Services

Adults Services	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Safeguarding Partnership Team	0.533	0.579	-0.785	0.289	0.636	-0.051	0	0	0	0.668
Commissioning	-0.569	-1.308	0.869	0.210	0	-0.024	0	-0.932	0	-1.185
People Adults Management	-4.138	-7.136	3.137	2.198	0	0.300	0	1.372	0	-0.129
Localities Social Work	18.577	23.078	-3.173	4.416	0	-3.807	0	0	0	20.514
Community Team for People with Learning Disabilities	14.206	15.761	-1.775	3.616	0	-0.662	0	0	0	16.940
Rehabilitation, Recovery and Reablement	0.223	1.042	-1.012	0.406	0	-0.157	0	0	0	0.279
Mental Health	6.740	10.187	-3.680	3.804	0	-0.544	0	0	0	9.767
<b>Total Adults Services</b>	<b>35.572</b>	<b>42.203</b>	<b>-6.419</b>	<b>14.939</b>	<b>0.636</b>	<b>-4.945</b>	<b>0</b>	<b>0.440</b>	<b>0</b>	<b>46.854</b>

### Services

- Discharge, reablement and independence
- Occupational Therapy & Physio Therapy
- Independent Living
- Mental health
- Long term services including Learning Disabilities
- Safeguarding
- Commissioning
- Market management

## Highlights – 2024/25

1. Investment into the community and voluntary sector leading to a community directory of services, enabling residents to meet their needs within the community.
2. Expansion of the One Slough fund – supporting 27 local groups in the first round – springboarding them to securing £2.5m of additional funding.
3. Initiatives to maximise the use of technology to promote individuals' independence and reduce reliance on adult social care support.
4. Initiatives to reduce the demand for equipment to care homes and increase recycling of equipment no longer needed with special drop off points. Recycling of equipment now standing at seven percent.
5. 31.6 percent of people in receipt of a Direct Payments enabling greater personalisation
6. Initiatives to increase the timeliness of reablement and short-term care to ensure the right people are at the right service for them and leave the services at the right time – resulting in better outcomes and savings of more than 50 percent in comparison to last year.
7. The co-production network continues to be effective and strong, working with the council to develop new strategies and ways of working.
8. Several events targeted at carers; raising awareness of their importance and the support available to them.

## Appendix 3 Children's Services

Children's Services	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Learning, Skills & Employment	0.209	0.161	0	0	0	-0.079	0	0	0	0.082
Libraries	0.869	0.792	0.100	0	0.155	0	0	0	0	1.047
Management	3.119	3.130	0	0	0	0.013	0	0	0	3.143
Place Management Ch	0.316	0.325	0	0	0	0	0	0	0	0.325
School Services	3.487	3.945	-0.500	0.500	0	-0.140	0	0	0	3.805
Early Help Hub	0.197	0.270	0	0	0	-0.040	0	0	0	0.230
Children's Centres / Family Hubs	0.697	0.773	0	0	0	-0.100	0	0	0	0.673
School Effectiveness	0.301	0.307	0	0	0	0	0	0	0	0.307
Music Service	0.003	0.009	0	0	0	0	0	0	0	0.009
Inclusion	0.950	1.849	-0.853	1.055	0	0	0	0	0	2.051
School Transport	0.305	0.368	0	0	0	0	0	0	0	0.368
Other School Grants	0	0.063	-0.063	0	0	0	0	0	0	0
<b>Total Children's Services</b>	<b>10.453</b>	<b>11.992</b>	<b>-1.316</b>	<b>1.555</b>	<b>0.155</b>	<b>-0.346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12.040</b>

### Services

- Admissions
- Attendance
- Home to school transport
- Special Educational Needs and Disabilities
- Education Psychology
- School Effectiveness
- Children's Centres
- Early Years
- Libraries
- Music Service
- Learning, skills and employment

## Highlights – 2024/25

1. Streamlined 10 children's centres down to five with four of the five rated good and one rated outstanding.
2. Working with the youth work team, young people in Slough took part in the national Make your Mark campaign, elected 31 new representatives to the Slough Youth Parliament and celebrated 13 winners of the Slough Youth Awards.
3. Launched a comprehensive consultation into the future of library services including online and in-person drop in sessions, focus groups and dedicated assistance for online completion.
4. Celebrated the 21st anniversary of Creative Academy; a unique not for profit partnership between Slough Borough Council and The University of West London, offering BA (Hons) Dance and BA (Hons) Musical Theatre Performance degrees.
5. Created additional school places at Arbour Vale and Haybrook College

### Appendix 3 - Slough Children First

Slough Children First	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Slough Children First	39.043	36.791	2.166	0	0	-0.690	0.086	0	0	38.353
<b>Total Slough Children First</b>	<b>39.043</b>	<b>36.791</b>	<b>2.166</b>	<b>0</b>	<b>0</b>	<b>-0.690</b>	<b>0.086</b>	<b>0</b>	<b>0</b>	<b>38.353</b>

Slough Children First deliver Children’s Social Care services on behalf of and alongside Slough Borough Council. It is a company wholly owned by the Council and its running is overseen by a Company Board. The Chief Executive and DCS is Sue Butcher, and the Chair of the Board is Simon Baker.

#### Services

- Fostering and adoption
- Early help
- Virtual school
- Children in care and support
- Safeguarding and family support
- Exploitation and youth justice
- Short breaks

#### Highlights – 2024/25

1. Joined Local Authority Fostering South East; a new virtual fostering hub bringing together the expertise of 20 councils in the recruitment and retention of foster carers
2. Improved relationship between SBC and SCF with improved governance and a strengthened and more robust SCF board
3. Improved financial management and embedded culture of spending money ‘Wisely and Well’.
4. Heads of Service cohort “a credit to Slough” - comment from Paul Moffat, children’s services commissioner
5. Reduced, comparatively low numbers of looked after children – but testing thresholds
6. Comparatively low number of children in external residential placements
7. Reasonable average external residential placement costs
8. Reduction in care proceedings leading to reduced legal costs,
9. Ofsted ratings of ‘Good’ for the Short Breaks Unit, Adoption Service (with RAA) and Fostering Service

## Appendix 3 Regeneration, Housing & Environment

Regeneration, Housing & Environment	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Housing (excluding HRA)	2.386	6.813	-4.401	7.265	0	-0.244	0	-2.100	0	7.333
Planning	0.670	0.694	0	0	0	-0.403	0	0	0	0.291
Property & Estates	0.432	0.595	0	1.413	0	-0.919	0	0	0	1.089
RHE Management	0.726	0.765	0	0.827	0.312	-0.096	0	0	0	1.808
Environment & Infrastructure	10.369	10.533	0	1.634	0	-1.673	0	0	0	10.494
<b>Total Regeneration, Housing &amp; Environment</b>	<b>14.583</b>	<b>19.400</b>	<b>-4.401</b>	<b>11.139</b>	<b>0.312</b>	<b>-3.335</b>	<b>0</b>	<b>-2.100</b>	<b>0</b>	<b>21.015</b>

### Services

- Property and assets
  - Building management
  - Property services
  - Asset disposals
- Environment and Highways
  - Street works
  - Refuse and recycling
  - Road maintenance
  - Grounds maintenance
  - Parking
  - Parks and open spaces including allotments
  - Cemetery and Crematorium
  - Infrastructure projects
  - Street cleaning
  - Street lighting and traffic signals

- Housing
  - Housing needs including temporary accommodation
  - Housing management
  - Housing maintenance
- Planning and building control
- Economic development and regeneration

#### Highlights – 2024/25

1. Revised long-term programme of asset disposals including long leases for shopping areas, sales of unused land and, most recently the marketing of St Martins Place
2. No households placed in B&B temporary accommodation and an overhaul of the temporary accommodation methodology and operations
3. New simplified planning zone for the Slough Trading Estate – the only of its kind in the country
4. Launch of a food waste collection in five trial areas of the borough
5. New e-scooter provider secured and operational
6. Secured 13,000 hours of corporate and local volunteering in Slough's parks



### Appendix 3 Public Health & Public Protection

Public Health & Public Protection	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Public Health	0	-0.086	0.086	0	0	0	0	0	0	0
Community Safety, Housing Regulation	1.866	1.899	0.126	0	0	-0.080	0	0	0	1.945
Leisure	-1.266	-1.678	0.322	0	0	0	0	0	0	-1.356
Public Protection	0.582	0.593	0.013	0	0	-0.076	0	0	0	0.530
Emergency Planning	0.168	0.172	0.012	0	0	0	0	0	0	0.184
<b>Total Public Health &amp; Public Protection</b>	<b>1.350</b>	<b>0.900</b>	<b>0.559</b>	<b>0</b>	<b>0</b>	<b>-0.156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.303</b>

#### Services

- Public Health
  - Improving healthy life expectancy
  - Decreasing health inequalities
  - 0-19 Healthy Child Programme (Health Visiting and School Nursing) including the National Childhood Measurement Programme (NCMP)
  - Whole systems approach to healthy weight
  - Sexual and reproductive health services
  - Improving levels of physical activity
  - Smoking cessation support
  - Substance use services & Combatting Drugs Partnership
  - NHS Health Checks
  - Oral health support
  - Mental and emotional wellbeing
  - Support for Frimley ICB commissioning
  - Support for NHS screening and immunisation services
  - Health & Wellbeing Board & Joint Local Health & Wellbeing Strategy
  - Joint Strategic Needs Assessment

- Leisure services
  
- Public protection
  - Licensing
  - Trading standards
  - Community safety
  - Food safety & Health & Safety
  - Domestic abuse support
  - Safer Slough Partnership
  - Environmental enforcement including animal welfare, statutory nuisances, flytipping
  - Serious violence reduction
  - Prevent
  - Emergency Planning and resilience
  - Housing regulation including landlord licensing

#### Highlights – 2024/25

1. Coordinated a successful response to an out of hours major incident – a fire at a town centre block of flats
2. Redesigned services for health visiting, school nursing, healthy living and support for healthy weight in children to better meet need.
3. Successful prosecutions for noise, animal welfare, incorrect waste disposal, and lack of proper licensing for a landlord.
4. Worked with Sport England to secure £237k to improve Physical Activity in Britwell.
5. With Thames Valley Police, took part in Antisocial Behaviour Awareness Week
6. Launched the first local authority led clear hold build programme in England - Safer Langley
7. Launched a borough-wide public spaces protection order banning drinking alcohol in public places

## Appendix 3 Chief Exec's Office

Chief Exec's Office	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Chief Executive	0.356	0.377	-0.017	0	0	0	0	0	0	0.360
Communications	0.388	0.410	0.007	0	0	-0.042	0	0	0	0.375
Customer Services	1.294	1.337	0.018	0	0	-0.100	0	0	0	1.255
Strategy	-0.387	-0.387	0	0	0	0	0	0	0	-0.387
Strategy & Innovation	1.271	1.098	0.196	0	0	-0.098	0	0	0	1.196
Transformation	0.497	3.233	-2.731	0	0	-0.340	-0.160	0	0	0.002
<b>Total Chief Exec's Office</b>	<b>3.419</b>	<b>6.068</b>	<b>-2.527</b>	<b>0</b>	<b>0</b>	<b>-0.580</b>	<b>-0.160</b>	<b>0</b>	<b>0</b>	<b>2.801</b>

### Strategy, Change and Resident Engagement

#### Services

- Customer services
- Communications
- Complaints, casework and Freedom of Information
- Corporate performance
- Strategy
- Programmes and change

## Highlights – 2024/25

1. Launched the Target Operating Model programme to staff and partners
2. Significantly improved performance within customer services with more than 80 percent of calls being answered and average wait time dramatically reduced
3. Launched a new internal communications strategy and new staff engagement systems including a staff forum – The Our People Forum – a consultative forum of representatives from across directorates.
4. With HR, commissioned, executed and promoted a comprehensive staff survey, receiving a higher-than 60 percent return rate; a substantially higher return rate than in 2023
5. Invited and completed an Equalities, Inclusiveness and Diversity Peer Review and relaunched the council’s Equalities Board.
6. Supported the council’s response to devolution and local government reform.
7. Developed a refreshed and more strategic approach and programme for Improvement and Recovery

## Appendix 3 Law and Governance

Law and Governance	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Democratic Services	1.928	1.733	0.218	0	0.011	-0.068	0	0	0	1.894
Registrars and Coroners	0.245	0.183	0.070	0	0	-0.049	0	0	0	0.204
<b>Total Law and Governance</b>	<b>2.173</b>	<b>1.916</b>	<b>0.288</b>	<b>0</b>	<b>0.011</b>	<b>-0.117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2.098</b>

### Services

- Electoral services
- Democratic services and scrutiny
- Legal services
- Registrar services

### Highlights – 2024/25

1. Successfully administered Police and Crime Commissioner election
2. Successfully administered the General Election for the Slough Constituency

## Appendix 3 Corporate Resources

Corporate Services	2024/25 Original Budget	2024/25 Working Budget	Virements	Growth and Pressures excl inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2025/26 Proposed Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Finance Management Team	0.578	1.392	-0.869	0	0	0.313	0	0	0	0.836
Financial Management & Strategy	-0.278	0.525	-2.298	0	0	-0.050	0	0	0	-1.823
Corporate and Commercial	1.661	1.791	2.167	0.102	0	-0.834	0	0	0	3.229
Finance Transformation	0	0.421	0	0	0	0	0	0	0	0.421
Revenues & Welfare Services	2.602	4.572	-1.751	0	0	-0.249	0	0.025	0	2.597
Internal Audit	0.478	0.511	-0.017	0	0	0	0	0	0	0.494
Human Resources	1.937	1.783	0.082	0	0	-0.091	0.106	0	0	1.880
Digital Data and Technology	6.344	7.053	-0.641	0.974	0.170	-0.295	0	0	0	7.261
<b>Total Corporate Services</b>	<b>13.322</b>	<b>18.048</b>	<b>-3.327</b>	<b>1.076</b>	<b>0.170</b>	<b>-1.206</b>	<b>0.106</b>	<b>0.025</b>	<b>0</b>	<b>14.895</b>

### Services

- Finance
- Procurement
- Revenue and welfare services, including council tax and benefits
- Transactional services
- Human resources
- Digital, data and technology services
- Audit

### Highlights – 2024/25

1. Completed and published four years' annual accounts
2. Consulted on and implemented a new council tax support scheme
3. Led the organisation in dealing with in-year budget gaps and comprehensive budget planning to create a balanced budget proposal for 2025/26
4. Launched new and enhanced technology platforms to increase service efficiency
5. Began work on a new workforce strategy
6. Launched a chatbot (SARA) on the corporate website to assist residents and improve their digital customer journey
7. Through work on website translation capability and accessibility, moved Slough from being in 250th place for website accessibility amongst UK councils in 2023 to 20th place now

## Appendix 4 Proposed Budget Savings and Growth Proposals

### Savings

Directorate Name	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Governance Route	Deliverability Risk
<b>2024/25 Proposals c/f</b>								
Adults Services	Review support packages transferring to Adult Services from Children's Services	-	0.236			Efficiency	Officer delegation	Medium
Corporate Services	Proposed changes to profile of resources in ICTD	0.065	-			Efficiency	Officer delegation	Low
Corporate Services	Reduction in SFM Finance roles	0.050	-			Efficiency	Officer delegation	Low
Corporate Services	Council Tax collection improvements	0.200	0.300			Income	Officer delegation	Low
Corporate Services	Reduction of consultancy for Commercial Team	0.050	-			Efficiency	Officer delegation	Low
Corporate Budgets (Housing Benefit)	Increase efficiency of collecting Housing Benefits Overpayments (HBOP)	0.300	-			Efficiency	Officer delegation	Low
Corporate Budgets (Housing Benefit)	Improve efficiency and timeliness of reimbursement for Housing Benefits subsidy by reviewing process	0.300	-			Efficiency	Officer delegation	Low
Law and Governance	Deletion of post in Democratic and Electoral Services	0.031	-			Efficiency	Officer delegation	Low
Public Health and Public Protection	Recharge to fully utilise Domestic Abuse grant	(0.054)	-			Efficiency	Officer delegation	Medium
Regeneration, Housing and Environment	Implementation of new enforcement powers from DfT for moving traffic violations	0.050	0.050			Income	Cabinet decision - May / June 2025	High
Regeneration, Housing and Environment	Utilisation of s106 monies for parks & open spaces	0.100	-			Service Reduction	New policy will require Cabinet approval	Low
Regeneration, Housing and Environment	Waste - reducing costs and tonnage through increased efficiencies	0.315	-			Efficiency	Cabinet decision - May 2024 on re-commissioning, Cabinet report required on food waste arrangement - March 2025	High
Regeneration, Housing and Environment	Reducing the costs of providing Temporary Accommodation.	-	0.700			Efficiency	Various proposals mainly within officer delegation	Medium
Regeneration, Housing and Environment	Review of Cemeteries and Crematoria service offer	0.200	0.050			Income	Depends on proposal - new fees and significant increases need Cabinet decision, increased publicity officer delegation	High
<b>Sub-Total 2024/25 Proposals</b>		<b>1.607</b>	<b>1.336</b>	-	-			



Directorate Name	Description	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Saving Category	Governance Route	Deliverability Risk
<b>2025/26 Proposals</b>								
Adults Services	Increased funded contribution through NHS Nursing Care	0.300	-	-	-	- Income		High
Adults Services	Redesign Front Door processes to optimise contacts & increase signposting to appropriate alternative services	0.150	-	-	-	- Efficiency		Medium
Adults Services	Review of inhouse direct payment support service	0.075	-	-	-	- Efficiency		Medium
Adults Services	Assessment of self-funder contributions	0.010	-	-	-	- Income		Low
Adults Services	Reduction in Deep Cleaning service costs across the Hospital and Community Social Work Teams	0.020	-	-	-	- Efficiency		Low
Adults Services	Increased recycling of minor aids equipment	0.150	-	-	-	- Efficiency	Previous cabinet decision on joint procurement	Low
Adults Services	Proposals incorporated within Operating Model work	(0.545)	-	-	-	- Efficiency		High
Adults Services	Increased preventative approach through reviewing home care packages	0.500	-	-	-	- Efficiency	Officer delegation	Medium
Adults Services	Review of high-cost placements across residential care and Supported Living placements for working age adults	0.400	-	-	-	- Efficiency		Medium
Adults Services	Occupational Therapists review of double handed care	0.376	-	-	-	- Efficiency		Medium
Adults Services	Shared Lives	0.100	-	-	-	- Efficiency		Medium
Adults Services	Improvement through redesign and/or promotion of MHLID initiatives	(0.082)	-	-	-	- Efficiency		Medium
Adults Services	Review of hospital discharge and HomeFirst service	0.014	-	-	-	- Efficiency		Medium
Adults Services	Ensuring timely financial assessments incl fairer charging	0.852	-	-	-	- Income		Low
Adults Services	Fairer Charging – Annual Financial Assessments	0.270	-	-	-	- Income		Low
Adults Services	Fairer Charging Application of Minimum Income Guarantee	1.255	-	-	-	- Income		Low
Adults Services	Focused recovery of ASC debt - saving reduces drawdown from Corporate Bad Debt Provision	0.230	-	-	-	- Income		Low
Adults Services	Review for reducing interim workforce	0.195	-	-	-	- Efficiency		Low
Adults Services	Review of Adult Social Care Fees and Charges policy	-	0.380	-	-	- Efficiency		Low
Adults Services	Review fees and charges in line with national increases in social security benefits	-	0.261	-	-	- Efficiency		Low
Adults Services	Increased recruitment of permanent employees	-	0.044	-	-	- Efficiency		Low
Chief Executive's Office	Review and realign back-office customer services	0.030	-	-	-	- Efficiency		Low
Chief Executive's Office	Senior Management Restructure	0.340	-	-	-	- Efficiency		Low
Children's Services	Reduction in SCF contract fee	0.690	-	-	-	- Efficiency		High
Corporate Services	Reduction in Audit fees	0.133	-	-	-	- Service Reduction		Low
Corporate Services	Resource impact of change to claims processing system	0.253	-	-	-	- Service Reduction		Medium
Corporate Services	Review of Commercial Team	0.075	-	-	-	- Service Reduction		High
Corporate Services	Review of Corporate Finance functions	0.100	-	-	-	- Efficiency		High
Corporate Services	Utilising Azure Virtual desktop	0.078	-	-	-	- Efficiency		Low
Corporate Services	Automating invoice payments	0.030	-	-	-	- Efficiency		Medium
Corporate Services	Moving telecommunication budgets to a central allocation	0.170	-	-	-	- Efficiency		Medium
Public Health and Public Protection	Review 'Selective Property Licensing Designations' scheme	0.020	-	-	-	- Income		Medium
Public Health and Public Protection	Local business sponsorship opportunities	0.010	0.015	0.025	-	- Income		High
Regen, Housing & Env	Review of advertising on roundabouts, high street locations etc.	0.350	-	-	-	- Income		Medium
Regen, Housing & Env	Review of Borough wide CPZ, 24 bus lanes and 20mph limit	0.400	-	-	-	- Income		High
Regen, Housing & Env	Additional commercial trade waste income	0.050	-	-	-	- Income		Medium
Regen, Housing & Env	Run program of commercial events in parks and town centres	0.050	-	-	-	- Income		Low
Regen, Housing & Env	Review of HWRC arrangements	0.100	-	-	-	- Service Reduction		Medium
Regen, Housing & Env	Affordable Housing Development	-	-	1.000	-	- Efficiency		Medium
Regen, Housing & Env	Review of community hire halls	0.200	-	-	-	- Service Reduction		Low
Regeneration, Housing and Environment	Temp Accommodation lease proposal	0.200	-	-	-	- Efficiency	Cabinet decision - February 2025	Medium
Regen, Housing & Env	Review of car parking arrangements	0.150	-	-	-	- Income		Medium
Regen, Housing & Env	Planning Income	0.300	-	-	-	- Income		Medium
Regen, Housing & Env	Car Park Income	0.200	-	-	-	- Income		Medium
Cross Council	Reduction in Establishment	2.000	-	-	-	- Efficiency		Medium
<b>Sub-Total 2025/26 Proposals</b>		<b>10.199</b>	<b>0.700</b>	<b>1.025</b>	-			

## Appendix 4 Draft Budget Proposals - Growth Proposals

Directorate Name	Description of Pressure	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	Pressure Category
Adults Services	Increase in support packages transferring to Adults from Childrens	0.530	-	-	-	Pressure
Adults Services	ASC budgets rebase to reflect current levels of forecast expenditure and income; allowing for one off opportunities being released in 24/25	12.054	-	-	-	Rebasing
Adults Services	ASC Population and demographic growth	0.257	-	-	-	Pressure
Adults Services	Continuation of Packages of Care already in place	1.620	-	-	-	Pressure
Adults Services	Packages of Care – 25/26 above demographic growth based on 24/25 demand	-	-	-	-	Pressure
Adults Services	Provider Fee Discretionary Fee Uplift non-contractual 2025/26 (0% funded at present for 2025/26) estimate at 4.0% of current forecast circa £50m	-	-	-	-	Pressure
Adults Services	Social Care Support	0.000	-	-	-	Pressure
Adults Services	Deprivation of Liberty Safeguards (DoLS) Service redesign	0.179	-	-	-	Statutory
Adults Services	Increasing Direct Payment Rates for Employers of Personal Assistants	0.298	-	-	-	Pressure
Adults Services	Performance & Data Reporting Developments and increased staffing to provide greater capacity and more in-depth analysis	-	-	-	-	Pressure
Adults Services	Revaluation of Approved Mental Health Practitioners (AMHPs) in line with NHS	0.056	-	-	-	Pressure
Adults Services	Safeguarding Board contribution uplift of 5%	-	-	-	-	Pressure
Adults Services	Increasing Direct Payment Rates for Employers of Personal Assistants	(0.055)	-	-	-	Pressure
Regen. Housing & Env	Temporary Accommodation budgets rebasing to reflect current levels of forecast expenditure and income.	7.265	-	-	-	Rebasing
Regen. Housing & Env	Remove existing historic unachievable savings and capital income budgets	1.289	-	-	-	Rebasing
Regen. Housing & Env	National Non-Domestic Rates (NNDR / Business Rates)	1.035	-	-	-	Rebasing
Regen. Housing & Env	Implementation of Waste Strategy (through EPR funding)	1.549	-	-	-	Pressure
Children's Services	Increase in demand for Home to School Transport	0.500	-	-	-	Pressure
Children's Services	Provision of Educational Psychology	0.555	-	-	-	Rebasing
Children's Services	Increased demand for Educational Healthcare Plans (EHCPs)	0.500	-	-	-	Pressure
Corporate Services	Deployment of Azure Virtual Desktop	0.105	-	-	-	Pressure
Corporate Services	Deployment of Azure Virtual Desktop	(0.105)	-	-	-	Pressure
Corporate Services	Uplift in Agresso contract	0.102	(0.055)	-	-	Pressure
Corporate Services	Enabling Digital Tools for better resident access	0.081	(0.046)	-	-	Pressure
Corporate Services	Migration of Social Care Application - invest to save	0.101	(0.081)	-	-	Pressure
Corporate Services	Creation of Support Structure for Social Care application systems	0.156	-	-	-	Pressure
Corporate Services	Refresh of Corporate IT Equipment approaching end of life	0.390	-	-	(0.180)	Pressure
Corporate Services	Replacement/Augmentation for end of life network switches	-	(0.046)	-	-	Pressure
Corporate Services	Building data capacity and capability	0.245	-	-	-	Pressure
Corporate Services	Deployment of Co-Pilot applications	0.000	-	-	-	Pressure
Corporate Services	Digital Enablement of Transformation	-	0.125	(1.450)	-	Pressure
Corporate Services	Review of Digital resources	0.120	-	-	-	Pressure
Corporate Services	Equipment refresh for back-office	(0.150)	-	-	-	Pressure
Corporate Services	Debt Recovery Proposals	0.030	-	-	-	Pressure
Non Directorate	Generic Growth	-	5.252	5.002	5.003	Pressure
Non Directorate	11% Reduction in Growth	(3.308)	-	-	-	Pressure
Non Directorate	Risk Reserve	2.215	-	-	-	Pressure
Non Directorate	Provider Uplift Risk Reserve	0.403	-	-	-	Pressure
Non Directorate	Contract Inflation	1.058	-	-	-	Pressure
Non Directorate	Increase in Employer's National Insurance	1.085	-	-	-	Statutory
<b>Sub-Total 2025/26 Pressures</b>		<b>30.162</b>	<b>5.149</b>	<b>3.552</b>	<b>4.823</b>	

Appendix 5 Dedicated Schools Grant

i. Schools Block Local Funding Formula

Primary minimum per pupil funding level	Secondary (KS3 only) minimum per pupil funding level	Secondary (KS4 only) minimum per pupil funding level	Secondary minimum per pupil funding level							
£4,955.00	£6,221.00	£6,831.00	£6,465.00							
<b>Pupil Led Factors</b>										
1) Basic Entitlement Age Weighted Pupil Unit (AWPU)	<b>Reception uplift</b>	<b>No</b>	<b>Pupil Units</b>	0.00						
	<b>Description</b>	<b>Amount per pupil</b>	<b>Pupil Units</b>	<b>Sub Total</b>	<b>Total</b>	<b>Proportion of total pre MFG funding (%)</b>	<b>Notional SEN (%)</b>			
	Primary (Years R-6)	£4,086.16	16,452.00	£67,225,504	<b>£143,090,744</b>	36.71%	0.50%			
	Key Stage 3 (Years 7-9)	£5,754.72	7,516.00	£43,252,476		23.62%	0.50%			
	Key Stage 4 (Years 10-11)	£6,486.23	5,028.00	£32,612,764		17.81%	0.50%			
<b>Description</b>	<b>Primary amount per pupil</b>	<b>Secondary amount per pupil</b>	<b>Eligible proportion of primary NOR</b>	<b>Eligible proportion of secondary NOR</b>	<b>Sub Total</b>	<b>Total</b>	<b>Proportion of total pre MFG funding (%)</b>	<b>Primary Notional SEN (%)</b>	<b>Secondary Notional SEN (%)</b>	
2) Deprivation	FSM	£520.00	£520.00	3,446.00	2,689.00	£3,190,200	<b>£14,593,524</b>	7.97%	100	100
	FSM6	£1,116.61	£1,640.15	3,505.00	2,867.00	£8,616,028			100	100
	IDACI Band F	£250.00	£360.00	3,573.79	2,812.53	£1,905,957			100	100
	IDACI Band E	£305.00	£480.00	1,003.32	844.17	£711,215			100	100
	IDACI Band D	£475.00	£670.00	178.19	96.02	£148,975			100	100
	IDACI Band C	£515.00	£735.00	3.00	18.01	£14,782			100	100
	IDACI Band B	£550.00	£785.00	3.01	6.00	£6,366			100	100
	IDACI Band A	£720.00	£1,005.00	0.00	0.00	£0			100	100
3) English as an Additional Language (EAL)	EAL 3 Primary	£625.00		5,774.00		£3,608,750	<b>£5,263,359</b>	2.71%	0	
	EAL 3 Secondary		£1,680.00		806.23	£1,354,460				0
4) Mobility	Pupils starting school outside of normal entry dates	£379.77	£543.06	467.84	225.53	£300,149		0.16%	0	0

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 (%)	Primary Notional SEN (%)	Secondary Notional SEN (%)
5) Low prior attainment (LPA)	Primary LPA		£1,240.00	31.09%	5,114.25	£6,341,675	<b>£10,348,783</b>	5.65%	100	
	Secondary LPOA (Y 7)	57.71%	£1,880.00	16.19%	2,131.44	£4,007,108			100	
	Secondary LPOA (Y 8)	55.77%		17.40%						
	Secondary LPOA (Y 9)	54.47%		16.93%						
	Secondary LPOA (Y 10)	54.47%		17.16%						
	Secondary LPOA (Y 11)	64.53%		17.26%						

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 (%)	Notional SEN (%)	
6) Lump Sum	£152,753.89	£152,753.89			<b>£6,568,417</b>	3.59%	0	0
7) Sparsity factor	£60,435.00	£87,850.00	£87,850.00	£87,850.00	<b>£0</b>	0.00%	0	0
8) Fringe Payments	Fringe multiplier			1.0000	<b>£0</b>	0.00%		
9) Split Sites	Basic eligibility funding	£55,744.77	Distance funding rate	£27,872.38	<b>£306,596</b>	0.17%		0
10) Rates					<b>£1,841,715</b>	1.01%		0
11) PFI funding					<b>£1,079,506</b>	0.59%		0

<b>Total Funding for Schools Block Formula (excluding minimum per pupil funding level and MFG Funding Total)</b>	<b>£183,092,644</b>	<b>99.98%</b>	
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13) Additional funding to meet minimum per pupil funding level	<b>£42,214</b>	0.02%	0
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<b>Total Funding for Schools Block Formula (excluding MFG Funding Total)</b>				<b>£183,134,858</b>	<b>100.00%</b>
14) Minimum Funding Guarantee		0.00%		<b>£375,324</b>	
Where a value less than -0.5% or greater than 0% has been entered please provide the disapplication reference number authorising the value					
Apply capping and scaling factors? (gains may be capped above a specific ceiling and/or scaled)				No	
Capping Factor (%)		Scaling Factor (%)			
MFG Net Total Funding (MFG + deduction from capping and scaling)				£375,324	0.20%
<b>Total Funding for Schools Block Formula</b>				<b>£183,510,182</b>	<b>£25,657,761</b>
<b>Notional SEN</b>	<b>Top-up - proportion of NOR</b>	2.67%	<b>SEN support plus EHCP minus Top-up - proportion of NOR</b>	12.06%	<b>Notional SEN funding per eligible pupil</b>
					<b>£6,009</b>

High Needs threshold (only fill in if, exceptionally, a high needs threshold different from £6,000 has been approved)	£0.00
Additional funding from the high needs budget	£0.00
Growth fund (if applicable)	£537,998.99
Falling rolls fund (if applicable)	£0.00

Other Adjustment to 24-25 Budget Shares	<b>£0</b>
<b>Total Funding For Schools Block Formula (including growth and falling rolls funding)</b>	<b>£184,048,181</b>
<b>% Distributed through Basic Entitlement</b>	<b>78.13%</b>
<b>% Pupil Led Funding</b>	<b>94.63%</b>
<b>Primary: Secondary Ratio</b>	<b>1 : 1.35</b>

25-26 NFF NNDR allocation, excluding prior year adjustments	<b>£1,841,715</b>
<b>Total Funding For Schools Block Formula (including growth and falling rolls funding) after deduction of 25-26 NFF NNDR allocation</b>	<b>£182,206,466</b>

## Appendix 5 Dedicated Schools Grant

### ii) Individual Schools Budget - School-by-school illustration of formula described in the report

URN	LAESTAB	School Name	Primary or Secondary	NOR Primary	NOR KS3	NOR KS4	Total NOR	Pupil led factors	Lump Sum	Split Sites	Rates	PFI	Minimum Funding per pupil	Minimum Funding Guarantee (MFG)	GRAND TOTAL
								£	£	£	£	£	£	£	£
<b>Total</b>				<b>16,452</b>	<b>7,516</b>	<b>5,028</b>	<b>28,996</b>	<b>173,296,410</b>	<b>6,568,417</b>	<b>306,596</b>	<b>1,841,715</b>	<b>1,079,506</b>	<b>42,214</b>	<b>375,358</b>	<b>183,510,216</b>
109943	8712252	Wexham Court Primary School	Primary	621	0	0	621	3,138,230	152,754	0	88,998	0	0	2,543	3,382,524
130372	8712255	Penn Wood Primary and Nursery School	Primary	624	0	0	624	3,446,254	152,754	0	117,390	420,306	0	0	4,136,703
132089	8712256	Claycots School	Primary	1,563	0	0	1,563	8,422,958	152,754	83,617	254,163	0	0	0	8,913,492
109995	8713070	St Mary's Church of England Primary School	Primary	628	0	0	628	3,351,291	152,754	0	85,722	0	0	0	3,589,767
110035	8713353	Our Lady of Peace Catholic Primary and Nursery School	Primary	355	0	0	355	1,694,010	152,754	0	9,391	0	0	10,819	1,866,974
135099	8713367	Iqra Slough Islamic Primary School	Primary	630	0	0	630	3,123,682	152,754	0	23,696	0	0	0	3,300,131
110089	8715201	Priory School	Primary	547	0	0	547	2,850,783	152,754	0	26,099	0	0	0	3,029,635
110095	8715207	Pippins School	Primary	175	0	0	175	902,992	152,754	0	5,624	0	0	0	1,061,370
110078	8714089	Wexham School	Secondary	0	647	431	1,078	8,133,369	152,754	0	218,400	0	0	23,527	8,528,051
110084	8714700	St Bernard's Catholic Grammar School	Secondary	0	477	316	793	5,038,236	152,754	0	30,303	0	0	0	5,221,293
136951	8712000	Langley Hall Primary Academy	Primary	699	0	0	699	3,294,520	152,754	222,979	4,532	0	16,271	0	3,691,056
139198	8712001	Willow Primary School	Primary	415	0	0	415	2,123,688	152,754	0	9,337	0	0	0	2,285,779

URN	LAESTAB	School Name	Primary or Secondary	NOR Primary	NOR KS3	NOR KS4	Total NOR	Pupil led factors	Lump Sum	Split Sites	Rates	PFI	Minimum Funding per pupil	Minimum Funding Guarantee (MFG)	GRAND TOTAL
								£	£	£	£	£	£	£	£
139333	8712002	James Elliman Academy	Primary	647	0	0	647	3,283,170	£152,754	£0	£16,817	£0	£0	£0	£3,452,741
139567	8712003	Colnbrook Church of England Primary School	Primary	205	0	0	205	1,131,433	152,754	0	5,788	0	0	0	1,289,975
139943	8712004	Foxborough Primary School	Primary	209	0	0	209	1,173,262	152,754	0	5,570	0	0	19,143	1,350,729
140335	8712005	Montem Academy	Primary	838	0	0	838	4,383,937	152,754	0	19,875	0	0	15,844	4,572,410
140857	8712006	Western House Academy	Primary	621	0	0	621	3,061,189	152,754	0	23,697	0	0	0	3,237,640
140994	8712007	The Langley Heritage Primary	Primary	464	0	0	464	2,269,212	152,754	0	11,248	0	0	35,855	2,469,069
142173	8712008	The Langley Academy Primary	Primary	627	0	0	627	2,928,088	152,754	0	0	0	25,943	0	3,106,785
144501	8712009	The Godolphin Junior Academy	Primary	433	0	0	433	2,330,114	152,754	0	12,667	0	0	0	2,495,535
138731	8712196	Phoenix Infant Academy	Primary	269	0	0	269	1,493,299	152,754	0	7,426	0	0	18,149	1,671,628
143802	8713363	St Ethelbert's Catholic Primary School	Primary	409	0	0	409	2,058,263	152,754	0	9,610	0	0	0	2,220,626
143804	8713364	St Anthony's Catholic Primary School	Primary	440	0	0	440	2,230,287	152,754	0	12,776	0	0	4,773	2,400,590
138166	8713365	Marish Primary School	Primary	726	0	0	726	3,698,431	152,754	0	18,127	0	0	0	3,869,312
148379	8713366	Khalsa Primary School	Primary	471	0	0	471	2,342,961	152,754	0	17,472	0	0	0	2,513,186
138013	8715200	Cippenham School	Primary	1,010	0	0	1,010	4,986,579	152,754	0	22,605	0	0	0	5,161,937
151043	8715202	Holy Family Catholic Primary School	Primary	421	0	0	421	2,036,311	152,754	0	7,425	0	0	0	2,196,490

URN	LAESTAB	School Name	Primary or Secondary	NOR Primary	NOR KS3	NOR KS4	Total NOR	Pupil led factors	Lump Sum	Split Sites	Rates	PFI	Minimum Funding per pupil	Minimum Funding Guarantee (MFG)	GRAND TOTAL
								£	£	£	£	£	£	£	£
138659	8715204	Castleview Primary School	Primary	429	0	0	429	2,041,493	152,754	0	9,228	0	0	0	2,203,475
137010	8715208	Lynch Hill School Primary Academy	Primary	819	0	0	819	4,322,664	152,754	0	17,690	0	0	0	4,493,108
138192	8715209	Ryvers School	Primary	629	0	0	629	3,206,793	152,754	0	14,960	0	0	0	3,374,507
141009	8714002	Ditton Park Academy	Secondary	0	539	359	898	6,487,386	152,754	0	55,692	0	0	0	6,695,832
141970	8714003	Eden Girls' School, Slough	Secondary	0	371	244	615	4,363,588	152,754	0	125,580	0	0	1,976	4,643,898
146820	8714006	Lynch Hill Enterprise Academy	Secondary	0	512	353	865	6,611,642	152,754	0	61,698	0	0	0	6,826,094
137259	8714082	Baylis Court School	Secondary	0	476	314	790	5,720,986	152,754	0	33,579	0	0	0	5,907,318
143327	8714085	Beechwood School	Secondary	0	443	288	731	5,694,695	152,754	0	55,146	659,200	0	0	6,561,795
137287	8714510	Slough and Eton Church of England Business & Enterprise College	Secondary	0	540	359	899	6,690,030	152,754	0	19,328	0	0	242,730	7,104,842
143803	8714800	St Joseph's Catholic High School	Secondary	0	479	303	782	5,310,800	152,754	0	16,598	0	0	0	5,480,151
136521	8715405	Langley Grammar School	Secondary	0	545	358	903	5,710,087	152,754	0	69,342	0	0	0	5,932,183
137726	8715407	Herschel Grammar School	Secondary	0	450	300	750	4,752,328	152,754	0	36,582	0	0	0	4,941,664
136420	8715408	Upton Court Grammar School	Secondary	0	496	328	824	5,239,180	152,754	0	60,606	0	0	0	5,452,540
138012	8715409	The Westgate School	Secondary	0	697	475	1,172	8,403,412	152,754	0	69,342	0	0	0	8,625,508
135631	8716905	The Langley Academy	Secondary	0	543	362	905	6,380,407	152,754	0	73,710	0	0	0	6,606,871
149897	8714008	Grove Academy	All-through	528	301	238	1,067	7,434,369	152,754	0	57,876	0	0	0	7,644,999



Appendix 6 – Proposed General Fund Capital Programme 2025/26 to 2029/20

General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
	Revised Budget £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Total £m
Disabled Facilities Grants	1.679	1.244	1.244	1.244	1.244	1.244	7.899
<b>Adults Total</b>	<b>1.679</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>1.244</b>	<b>7.899</b>
Primary Expansions	0.167	0.200	0.711				1.078
Schools Modernisation Programme	1.406	1.020	0.840	0.860	0.880	0.900	5.906
SEN Resources Expansion	1.127	2.250	1.600				4.977
Special School Expansion- Primary, Secondary & Post 16	4.904	3.314	2.857	1.843	2.000	2.000	16.918
Secondary Expansion Programme	0.005	0.310					0.315
Schools Devolved Capital	0.119	0.126	0.129	0.133	0.137	0.141	0.785
Childcare expansion	0.220						0.220
<b>Children's Services Total</b>	<b>7.949</b>	<b>7.220</b>	<b>6.137</b>	<b>2.836</b>	<b>3.017</b>	<b>3.041</b>	<b>30.200</b>
Capital Works following Stock Condition Survey	0.055	0.425	0.050				0.530
B4899 Localities Strategy North (Britwell)	0.094						0.094
Asset Disposal	0.708	0.590	0.142				1.439
Cornwall House-Fire Strategy	0.130	0.778					0.908
Strategic Asset Management Plan	0.015						0.015
Reception Works	0.050						0.050
Estate Management - Void works		0.100	0.365	0.115	3.422	3.863	7.864
New Horizons Lift	0.007						0.007



General Fund Capital Programme	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
	Revised Budget £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Draft Estimate £m	Total £m
Patching, surfacing and highway replacement works	0.261	0.732	0.260	0.260	0.260	0.260	2.033
LTP Implementation Plan	0.173	0.108	0.721				1.002
DSO Replacement RCV's	0.000	1.387	1.387	1.387			4.160
DSO Replacement Fleet	1.123						1.123
Destination Farnham Road	2.186	8.700	1.035	0.005			11.926
Burnham Station	0.376	0.028	0.020				0.424
<b>Regeneration, Housing &amp; Environment Total</b>	<b>17.346</b>	<b>26.578</b>	<b>7.892</b>	<b>3.415</b>	<b>4.044</b>	<b>4.485</b>	<b>63.760</b>
IT Equipment	0.045	0.550	0.540	0.540	0.360	0.360	2.395
Network Switch Replacement		0.046					0.046
<b>Corporate Resources Total</b>	<b>0.045</b>	<b>0.596</b>	<b>0.540</b>	<b>0.540</b>	<b>0.360</b>	<b>0.360</b>	<b>2.441</b>
<b>General Fund Capital Expenditure Total</b>	<b>27.019</b>	<b>35.638</b>	<b>15.813</b>	<b>8.035</b>	<b>8.665</b>	<b>9.130</b>	<b>104.299</b>
Corporate - Transformation Programme	2.000	2.000					4.000
Capitalisation Directions	23.078	15.709	9.151	1.460			49.398
<b>GENERAL FUND TOTAL</b>	<b>52.097</b>	<b>53.347</b>	<b>24.964</b>	<b>9.495</b>	<b>8.665</b>	<b>9.130</b>	<b>157.697</b>

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2025/26 to 2029/30
Financing the Capital Programme	Revised Budget	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Total
	£m	£m	£m	£m	£m	£m	£m
<b>Funding - General Fund</b>							
Government Grant	-25.692	-31.879	-14.609	-6.701	-4.783	-4.81	-88.471
Capital Receipts	-3.000	-3.368	-0.142				-6.509
Developer contributions (s.106)	-0.225	-0.093		-0.579			-0.897
Revenue contributions	-0.045	-0.200	-0.200	-0.200	-0.200	-0.200	-1.045
<b>External Funding Total</b>	<b>-28.962</b>	<b>-35.540</b>	<b>-14.951</b>	<b>-7.480</b>	<b>-4.983</b>	<b>-5.007</b>	<b>-96.923</b>
<b>Capital Financing Requirement</b>	<b>23.135</b>	<b>17.807</b>	<b>10.013</b>	<b>2.015</b>	<b>3.682</b>	<b>4.123</b>	<b>60.774</b>

Capital Financing Requirement:	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2024/25 to 2029/30
	£m	£m	£m	£m	£m	£m	£m
Capitalisation Direction	23.078	15.709	9.151	1.460	0.000	0.000	49.398
Capital Programme	0.057	2.098	0.862	0.555	3.682	4.123	11.376

## Appendix 7

### **Flexible Use of Capital Receipts Strategy**

#### Flexible Use of Capital Receipts Strategy (2024/25 and 2025/26)

##### Introduction

The government announced their intention to extend the flexible use of capital receipts to 2030 in November 2024.

Under normal rules, capital receipts can only be used to fund capital expenditure such as the purchase of capital assets or the improvement of existing assets, or the repayment of debt. However, under specific direction issued by the Secretary of State, Local Authorities are able to utilise income generated from the sale of assets to fund the short-term costs of transformation initiatives, invest-to-save and other efficiency programmes designed to provide future revenue savings.

The Secretary of State will be advised in advance of its use, the details of the application of excess capital receipts to support the transformation programme.

##### The Direction

The Directions are issued by the Secretary of State under Sections 16(2)(b) of the Local Government Act 2003 and specify that Local Authorities can treat as capital expenditure, expenditure which:

- is incurred by the Authority that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners
- is properly incurred by the Authority for the years that the directions are in place
- should avoid the costs of redundancies, and if required must be restricted to the statutory minimum

##### The Council's Proposals

The Council agreed funding for a transformation programme as part of its 2024/25 budget which assumed draw-down from useable earmarked reserves of up to £4m over the 2 years 2024/25 and 2025/26.

That programme is designed to deliver a new operating model, along with improved use of technology, and improved commissioning arrangements designed to align general fund expenditure with the Council's anticipated revenue funding sources without recourse to exceptional financial support through capitalisation directions, which for 2024/25 equates to £23.08m, and over the period of this MTFP is anticipated to be a further £26.32m.

It is intended that the one-off costs of transformation now be funded from capital receipts arising from the disposal of a number of HRA assets over the two financial years, taking account of the requirement, under the “no detriment” principle that the HRA is fully compensated for the assets, including redemption of any outstanding debt, and net revenue losses arising from the disposal over the anticipated future lives of those assets, as incorporated in the 30-year HRA business plan.

It is anticipated that the disposal of a number of HRA non-dwelling assets over the two years will generate sufficient excess capital receipts to facilitate delivery of this strategy. However, any shortfall will require the Council to revert to the need to draw on useable earmarked reserves, as set out in the approved 2024/25 General Fund budget.

All proposed expenditure will meet the qualifying criteria for application of capital receipts under the proposed strategy,

The Council intends to use the following capital receipts to fund the following:

Flexible Use of Capital Receipts	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Transformation Programme	2.0	2.0	-	-
<b>Total</b>	<b>2.0</b>	<b>2.0</b>		
Efficiency Savings Proposed and detailed in the 2025/26 Budget Report		4.8	0.7	1.0
Target Operating Model Savings			TBD	TBD

### The Prudential Code

The Council has due regard to the requirements of the Prudential Code and the impact on its prudential indicators from the application of this Flexible Use of Capital Receipts Strategy. As set out above, flexible use of capital receipts up to the value of £4.0m, over the two years 2024/25 and 2025/26, from excess capital receipts arising from the disposal of HRA non-dwelling assets, will be earmarked to fund the transformation programme agreed as part of the 2024/25 budget, originally intended to be financed through draw-down of reserves in 2024/25 and 2025/26.

These excess capital receipts have not been earmarked for funding any other capital expenditure and therefore there should be no adverse impact on the capital financing requirement and prudential indicators set out in the revised Treasury Management Strategy 2024/25, and draft Treasury Management Strategy 2025/26.

The Council will also have due regard to the Local Authority Accounting Code of Practice when determining and including the entries required from undertaking and funding this scheme within the 2024/25 and 2025/26 Statements of Accounts.

## Monitoring of the Policy

Implementation of this policy will be monitored as part of the regular financial reporting requirements, including quarterly review for Cabinet. That will include tracking of the payback of the proposal and a commentary on the benefits realisation of the planned savings or service transformation against the initial analysis.

## Appendix 8 – Budget risks register

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
MTFS	R0027	CR10 (Financial Sustainability)	Failure to achieve financial sustainability and a balanced MTFS. The risk value is cumulative risk per annum.	Strategy is leading a corporate approach to integrate corporate planning and financial strategy to develop a balanced budget for February 2026 in consultation with the S151 Officer and CLT	Red	0.000	13.169	18.681	21.787
<b>MTFS Total</b>						<b>0.000</b>	<b>13.169</b>	<b>18.681</b>	<b>21.787</b>
Funding	R0016	Council tax	Sensitivity in council tax assumptions	1% sensitivity change in council tax assumptions impacting on future year	Yellow	0.000	0.874	0.916	0.967
	R0037	Future year funding assumptions	Future year funding assumptions differ from those modelled in the MTFS	A prudent approach has been taken to model future years due to the level of uncertainty in local government finance reforms and therefore based on known / predicted information. There is a potential upside that the assumptions may be better than modelled once further information becomes available.	Yellow				
<b>Funding Total</b>						<b>0.000</b>	<b>0.874</b>	<b>0.916</b>	<b>0.967</b>
Inflation	R0002	Pay Award	Pay Award will not be known before the budget is set.	2% has been allowed for, which is broadly in line with inflationary forecasts. The risk quantified is for general fund only	Yellow	0.567	0.578	0.590	0.602



Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0008	Inflation	Inflation in 2025/26 and across the MTFS is higher than projections built into the budget. OBR October 2024 forecast is greater than MTFS assumptions.	Inflation has been held at 2.00% and aligns to projected CPI increases. Known contracts where indexation is above 2.00% have been factored into the budget. Each additional 1% equates to approx. £0.750m.	Yellow	0.750	0.750	0.750	0.750
	R0015	Adult Social Care	Adult Social Care – increased provider fee uplifts reflecting changes in NLW and employer National Insurance contributions. Provider Fee Discretionary Fee Uplift non-contractual 2025/26 (0% funded at present for 2025/26) estimate at 4.0% of current forecast circa £50m.	Adopt a “risk based” approach to provider increases, undertaking assessments on a provider by provider basis. It is expected that different Primary Support categories would require a different rate agreed rather than a straight % increase across the entire market. Evidence is still required from the service to quantify this risk.	Red	3.195	3.195	3.195	3.195
<b>Inflation Total</b>						<b>4.512</b>	<b>4.523</b>	<b>4.535</b>	<b>4.547</b>
Demand	R0004	Adult Social Care	Adult Social Care – additional demand on services beyond the budget provision.	Extensive work over the summer, and in the project rooms, has ensured projections are more evidence based than before. The budget has included growth to right size the budget with a further amount set aside in a risk budget to manage fluctuations in demand. The risk here is if mitigations is not sufficient and growth projections exceed re basing of the budget	Red	2.000	2.000	2.000	2.000

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0005	Temporary Accommodation	Temporary Accommodation – additional demand beyond budget provision	The project rooms held during Q3 2024/25 has ensured that the current projections reflect current spend. Further data and analysis remain outstanding but is being developed by the Temporary Accommodation project team. At this time 10% of current spend has been used to quantify a risk.	Red	3.000	3.000	3.000	3.000
	R0006	Demand	Demand for our other services and / or cost is greater than budget estimates	CLT will continue to undertake monthly monitoring. A general fund contingency has been set aside to manage demand / cost risks.	Green	0.000	0.000	0.000	0.000
	R0018	CR01 (Children and Young People)	The risk is that children and young people in Slough are not adequately safeguarded because of insufficient resources. Resources can be financial, and /or related to a shortage of staff, their capacity and capability Ref 01.01 Insufficient financial resources	SCF is currently managing within its means however there are further financial challenges over the next 12 months which will be quantified as necessary.	Green	0.000	0.000	0.000	0.000

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0020	CR03 (Failure of Special Educational Needs and Disability SEND)	Slough has a statutory duty under SEND Code of Practice to provide educational resources to all children and young people living in Slough.....The council has entered into a Safety Valve Agreement (SVA). Therefore as well as impacting on the overall council budget position, a significantly higher level of SEND spending could threaten the additional funding being offered. Ref 03.02 - financial risk to the council and possibility of not receiving Safety Valve Agreement payments to offset the budget deficit	A new SEND finance transformation team is overseeing the financial plan and the Safety Valve Agreement. A SEND update report to December 2024 Cabinet outlines that the safety valve agreement is being appropriately managed. Additional demand beyond budget provision remains a risk which should it occur be managed within the contingency budget.	Red	0.000	0.000	0.000	0.000
<b>Demand Total</b>						<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
Savings	R0003	Saving proposal - workforce reduction	Risk of delay in achieving reduction in establishment	Assume 1 quarter delay for effective date 1 April 2025 for posts requiring redeployment / consultation	Yellow	0.083	0.000	0.000	0.000
	R0032	Non delivery of savings	High (The approach to delivery is dependent on either a policy change and / or implementing new technology / processes and / or consultation)	Monthly monitoring through the Design Authority / budget monitoring to agree and implement corrective actions	Red	1.595			

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0033	Non delivery of savings	Medium (The approach to delivery is to be finalised)	Monthly monitoring through the Design Authority / budget monitoring to agree and implement corrective actions	Amber	5.302			
	R0034	Non delivery of savings	Low (A robust approach to delivery is clear including timescales and any change factors have been agreed or are in place)	Monthly monitoring through the Design Authority / budget monitoring to agree and implement corrective actions	Green	4.909			
<b>Savings Total</b>						<b>11.889</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Companies	R0013	Council Owned Entities	Council Owned Entities (JEH / GRE5 / SCF) – risk that the retained losses need to be underwritten by the Council	To date £3.3m has been set aside in a provision and contribution for 2024/25 - this represents 25.4% of company risk. Company risk is based on profit and loss reserves and the potential for impact for increases on NI employer contributions. All three companies have a positive current asset / current liability ratio.	Red	9.700	0.000	0.000	0.000
<b>Companies Total</b>						<b>9.700</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Corporate	R0012	Backlog Accounts	Backlog Accounts – that liabilities are identified as part of the finalisation of the prior year accounts	Completion of the prior year accounts for 2023/24 and the balance sheet review	Green	2.000	0.000	0.000	0.000

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0024	CR07 (Health and Safety)	We fail to prevent physical injury and mental harm Ref 06.01 we fail to prioritise, adequately fund or manage risks associated with corporate health and safety 06.02 - we fail to prioritise adequately fund or manage risks associated with fire 06.03 - we fail to prioritise, adequately fund or manage risks associated with aggressive behaviour	We continue to wait for condition surveys to enable the risk to be quantified	Red	0.000	0.000	0.000	0.000
	R0039	Statutory Inspections	The council has several statutory inspections recently undertaken or are imminent. This increases the council to risk dependent on any resulting action plans	The council has in place a recovery plan to capture any additional risks and set aside transformation funding to deliver change for the council. This will be reviewed monthly.	Yellow				
<b>Corporate Total</b>						<b>2.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Financing costs	R0009	Capital Borrowing Costs	Capital Borrowing Costs increase beyond MTFS assumptions	Monthly monitoring of borrowing costs. Use of public sector partnership arrangement to achieve value for money	Green	0.250	0.000	0.000	0.000
	R0010	Investment Rates	Investment Rates volatility and decrease beyond MTFS assumptions	Monthly monitoring of investment rates.	Green	0.200	0.000	0.000	0.000

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2025/26 £m	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0028	CR11 (Failure of asset disposal programme)	The number and value of assets that could potentially be sold is a key element in setting the financial target for the programme. Ref 10.01 - Property disposals not hitting financial targets and sitting outside of lower volatility levels 10.04 - external property market volatility	10.01 - continue with asset sales meeting financial targets 10.04 - market is currently stable after a downward trend. Positive movement is anticipated which will allow better sales proceeds and positive volatility The financial risk has been based on under delivery of £5m of capital receipts	Amber	0.250	0.500	0.000	0.000
<b>Financing costs Total</b>						<b>0.700</b>	<b>0.500</b>	<b>0.000</b>	<b>0.000</b>
Reserves	R0014	Reserves	Reserves is not sufficient to meet risks should they materialise and cannot be mitigated	An assessment will be undertaken as part of preparation of the Section 25 statement	Green	0.000	0.000	0.000	0.000
<b>Reserves Total</b>						<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
DSG	R0036	DSG Deficit and Safety Valve	DSG deficit and safety valve agreement is not met to manage demand and reduce the deficit to nil		Yellow				
<b>DSG Total</b>									
<b>Grand Total</b>						<b>33.801</b>	<b>24.066</b>	<b>29.132</b>	<b>32.301</b>

## Appendix 9 – Budget Consultation responses

A survey on the 2025-26 budget proposals was conducted on the Citizen Space platform. The survey was open from 15 November 2024 to 5 January 2025. There were 25 responses. pp p1: **How strongly do you agree or disagree with our priorities?** pp9 respondents (36%) strongly agreed and 11 (44%) tended to agree with the council's corporate plan priorities. 4 (16%) strongly disagreed.

### 2: Do you work for Slough Borough Council?

5 respondents (20%) worked for Slough Borough Council.

### 3: Please rank the following in your order of preference where 1 is most preferred and 3 is least preferred.

The options were ranked in the following order, where a higher score means it was more preferred:

- Charging for services which are free or increasing charges for services we currently charge for – Rank: 2.12
- Reducing some services or removing parts of them – Rank: 1.96
- Increasing council tax – Rank: 1.2

### 4: One of the ways to balance the budget is to reduce some services. For each of the services listed below, please tell us whether you think our spending on them is too much, the right amount, or too little.

More than 50% of respondents thought the proposed budget was too much for:

- Council owned private sector housing (Housing Company) £5.201m – 19 (76%)
- Homelessness support and temporary accommodation £16.874m – 18 (72%)
- Parking and Car Parks £2.259m – 13 (52%)
- Planning and building control £2.626m – 15 (60%)
- Children's services: Child social care, including welfare, fostering and adoption and child protection including support for young carers (Slough Children First) £38.592m – 14 (56%)
- Children's services: Home to school transport provided by the council £4.036m – 17 (68%)
- Ring-fenced budgets: Public health services, such as smoking cessation or weight management £8.818 – 15 (60%)
- Designated Schools Grant: High Needs £22.408m – 13 (52%)

There were 12 more services where “too much” had more than 30% of responses but less than 50% - “too much” was the highest or joint-highest response for 9 of these.

More than 50% of respondents thought the proposed budget was too little for:

Community safety and public protection £2.411m – 15 respondents (60%)

**6: Our most used council services are listed below. Which of the following services have you used in the last 12 months? Select as many as apply.**

The 10 most used services were:

- Parking and Car Parks – 18 respondents (72%)
- Council owned leisure facilities, parks, and open spaces – 13 (52%)
- Waste services, such as household waste and recycling collections and waste sites and recycling centres – 13 (52%)
- Highways and roads – 12 (48%)
- Libraries – 11 (44%)
- Electoral services – 9 (36%)
- Concessionary bus travel and Blue Badge – 6 (24%)
- Cemeteries, Crematorium and Coroner's Service – 5 (20%)
- Customer service hubs, face to face local access points for council advice and services – 5 (20%)
- Council housing and leaseholder services – 3 (12%)

**Write-in comments (Q1 & 5)**

There were two questions in the main survey where respondents could write in comments:

Q1 – This asked “How strong do you agree or disagree with our priorities?” Following the 5 agree/disagree radio button options, there was an optional text box which asked “If you disagree with our priorities, what would you change?”

Q5 – This asked “If you have any further comments or suggestions please share in the box below”

12 respondents wrote a comment in one or both of these comment boxes. Most comments focused on different topics and there were only a few topics that were mentioned by multiple respondents. Several comments were very short (e.g., only a few words/one sentence) but a few respondents wrote long comments covering several topics.

The following are topics that were mentioned by 2 or more respondents:

- Need more transparency and scrutiny of spending/the budget – 3
- Not enough has been done on the Corporate Plan priorities so far – 2
- Concerns about corruption in the council – 2
- Need to make “difficult decisions” and try new things going forward – 2
- Concerns over safety in Slough, including streetlights being dimmed – 2
- Need more social housing and to reevaluate how it's used - 2



## **Appendix 10 - Cumulative Equality Impact Assessment (EIA)**

### **1. Introduction**

The Budget proposed for 2025/26 includes proposals which impact different equality groups in different ways, positive and negative. As set out in the MTFs and Budget 2025/26, the Council's financial position is acute and work is developing on improving financial sustainability to provide a balanced MTFs over the medium term. The council is already in receipt of Exceptional Financial Support through a Capitalisation Direction of up to £348m which needs to be repaid. In the meantime, the annual cost of servicing that debt is £6.087m.

Like all local authorities, the Council is having to cope with ongoing excessive pressures in Adult Social Care, Special Education Needs and particularly, Temporary Accommodation. Ongoing pressures within Children's Social Care have been contained within Slough Children First.

Identifying cost savings through efficiencies is one way to mitigate impacts, but it has not been possible identify the level of savings needed through efficiency when the budget gap is this great. This means that some proposals impact staff and residents. It is not possible to avoid impacts, but it is necessary to seek to make fair decisions that can be justified on balance, and to mitigate where there may be disproportionate impacts on one group arising from a series of decisions. In Slough the impact of budget proposals needs to be considered against the impact of not becoming financial sustainable in the medium term, including the impact of servicing the level of current debt.

### **2. What is a cumulative assessment and why it is necessary**

Guidance from the Equality and Human Rights Commission advises that the public sector should see individual decisions within the wider context of decisions made, so that people who share protected characteristics are not unduly affected by the cumulative effects of different decisions. This means that alongside ensuring that EIAs are carried out for individual decisions that have a material impact on staff or residents, the Council should also undertake a cumulative impact assessment when there are a range of savings or changes being proposed at the same time. The cumulative impact assessment helps us to understand:

- The compounding impacts on a specific equality or vulnerable group that arise from changes across a set of services.
- The knock-on impact on other services arising from a change to a Council Service

A cumulative impact assessment helps to inform final decisions and identify cross cutting mitigations needed which may need to be made at a corporate level – through corporate planning, communications or transformation, for example.

### 3. Identifying cumulative equality impacts

During the budget setting process equality impacts were identified for the different components of the budget where changes were proposed:

Type of change	Summary of change	Summary of impacts	Further comments
Growth proposals	£29.072 of growth proposed to meet pressures identified	Growth proposals are primarily aiming to rebase budget in line with demand and cost pressures.  This growth is therefore intended <b>to mitigate worsening impacts from increased demand on residents in temporary accommodation, disabled children and people in receipt of adult social care support (older people and disabled people)</b>	A line by line review of impacts, identified by a multi-disciplinary team of officers supporting the Design Authority which has been established to oversee change in the Council  See Annex 1
Savings Proposals	£9.499 of savings proposed	The majority of savings are efficiencies.  Where savings may have an impact, groups identified are <b>low-income groups, including those in debt to the Council</b>	As above  See Annex 1
Fees and charges annual review	In March 2022 Cabinet approved a framework for fees and charges. This confirmed that full cost recovery should be the	Adult social care fees and charges - consultation will help identify specific impacts. Groups most likely to be affected are – <b>disabled people who are in need of social care support.</b>	Fees and charges review – an equality impact assessment for any proposal identified as having a disproportionate impact  A review of fees and charges for adult social care is being presented in a

	<p>default option. When deciding concessions, the Council should take a strategic approach and the decision should clearly contribute to the Council's corporate objectives. Fees and charges should be set on an annual basis prior to the commencement of the financial year.</p>	<p><b>Older adults</b> are likely to be most affected as they form the largest group of people who need social care support in Slough.</p> <p>Specific numbers affected:</p> <p>Fees for appointeeship: 30 people on average at any one time.</p> <p>Full cost recovery for those who are self-funded: Approx: 80 who are currently self-funding</p> <p>Removal of minimum income guarantee buffer from 25% to 0% will affect everyone charged- 508 people currently (some of the 602 not charged currently)</p> <p>Increase deferred payment arrangement fee: Will affect a small group (below 20)</p> <p>This will only impact adult social care users who have been assessed as being able to pay and brings Slough's policy in line with that of other Councils.</p> <p>The increase of fees for loans from other libraries could have an impact on low income groups, older people, disabled people and children who are more likely to be library users.</p>	<p>separate report for Cabinet and an EqIA has been submitted.</p> <p>See Annex 2</p>
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		<p>The increase in citizenship fees could impact on refugees and migrants from specific ethnic groups</p> <p>The increase in fees for the cemetery and crematorium could affect faith groups more</p> <p>The increase in fees for sports pitches and community centres could impact low income groups or certain communities/ faith groups more</p>	
Council tax increase	Council Tax increase of 4.99% council tax increase (council tax increase 2.99% and adult social care increase of 2.00%).	The increase in Council Tax will impact all groups but the increase will be a greater proportion of household budgets for low-income groups, as Council Tax is recognised to be a “regressive tax.”	<p>See 2020 <a href="#">research</a> by Institute of Fiscal Studies</p> <p>“Tax on a property in the highest band is three times the tax on a property in the lowest band, despite the former being worth at least eight times as much (in 1991) and typically even more today – it has become more regressive as prices have risen most in areas where they were already highest.”</p>

Council tax support – reduction of maximum discounts	Council at their meeting on 23 January 2025 approved revisions to the Council Tax Support Scheme to reduce the working age discount from 100% to 70% except those in Band 1 (non-working) discount being 80%.	<p><b>Children, disabled residents and low income groups</b> have been identified in detailed equality impact assessments.</p> <p>More detailed profile of low-income groups also included in Equality Impact Assessment.</p>	
5% savings to establishment		<p><b>Further work will be needed</b> to review impacts arising from these savings to the staffing establishment, Where possible these will be achieved through efficiencies, but impacts on staff and services cannot be completely avoided.</p>	<p>There are a further suite of proposals under development for a 5% reduction in the cost of the staffing establishment. Any proposal to change the staffing structure or have an impact on services (or both) will include the appropriate consultation with staff or residents (or both) and an equality impact assessment.</p>

The Adult Social Care proposals have been reviewed under a separate equality impact assessment. Decisions to amend current policy will be subject to consultation with a view to a new policy being approved in April 2025. Particularly older people and disabled people have been identified through the EqIA. The consultation will identify if there are any further impacts on specific groups that have not been identified from the data reviewed. It is also recommended that proposals relating to cemetery and crematorium fees are subject to a separate EqIA as the changes could impact specific faith groups, due to the religious restrictions or requirements that determine whether someone is buried or cremated for example. Other impacts have been identified and it is recommended these are kept under review. These have also informed the cumulative impact assessment of the Budget for 2025/25.

## 4. Summary of impacts

### Review of equality impacts

- During the budget setting process equality impacts were identified for the different components of the budget where changes were proposed.
- The **review of the growth proposals** identified that most proposals are seeking to re-base the budget in line with demand and growing pressures. This means that this growth is unlikely to make a positive impact, but it will mitigate worsening impacts from increased demand on residents in temporary accommodation, disabled children and people in receipt of adult social care support (older people and disabled people).
- The **review of savings** concluded that the majority of savings related to income generation or efficiencies. The main groups impacted would be impacted by the increase in fees and charges in adult social care- older people and disabled people and low income groups who are in debt to the Council. A number of proposals impact on motorists and impact assessments will be needed to identify if any specific equality group is impacted.
- The **increase in Council Tax** will impact all groups but the increase will be a greater proportion of household budgets for low income groups.
- The Equality Impact Assessment, of the Council Tax Support Scheme, informed by the consultation exercise, identified that low income groups were most likely to be impacted by the scheme, and specifically children and families.
- The budget includes proposals to reduce the establishment by 5%. The Equality Impact of each proposal will need to be identified, full equality impacts and consultations will be required when there is an impact on staff or residents and the cumulative impacts will need to be added to the existing cumulative impact assessment.

## 5. Conclusions and next steps

The following groups have been identified as impacted cumulatively by the budget proposals:

**Low income groups** including those who are in debt to the Council:

- Groups who are from **Black and Asian groups** (whilst nationally White groups are less likely to be on low incomes, Slough has groups who fall into the “**other White**” group who are likely to be in low income groups, including a significant Polish population).
- As a faith group, nationally **the Muslim community** is more likely to be on a low income

- **Disabled people** – Disabled children are more likely to be in low income households and disabled adults, in receipt of social care support, particularly older people will also be impacted by review of fees and charges.
- **Children and families** are a specific group because of the number of households claiming Council Tax support who have children. Within this group, are single parent families and they are most likely to be headed up by women)

A number of proposals impact on **motorists** and impact assessments will be needed to identify if any specific equality group is impacted.

The equality impacts arising from the proposals to reduce the staffing establishment are not yet fully identified and will need to be kept under review.

### **Next steps in response to Cumulative Equality Impact Assessment**

- The council has established a Design Authority to support the implementation of change. The cumulative impacts arising from these proposals will be kept under review by the Design Authority to make sure that the Council understands and can respond to equality impacts arising from individual proposals and cumulatively.
- Where proposals are still under development, business cases should fully assess equality impacts and identify the need for and carry out consultation as required. The Design Authority will keep this under review. For example the proposals identified above that affect motorists will need to be reviewed to ensure any disproportionate impact on equality groups is understood and responded to.
- Given the impacts on low income groups, including those in debt, it is recommended that the Council works across its services (Children's, Adults, Health, Housing and Customer Services) and with partners including the Slough Poverty Forum, the faith community and the voluntary and community sector to offer more co-ordinated and targeted support to maximise income and tackle poverty. This will ensure that all resources that can support residents (including Household Support Fund and the investment in the voluntary sector) are designed collaboratively and targeted proactively. To support this, a refreshed profile of groups in on low incomes and in poverty in Slough is being developed and will be used as a resource pack.

## Supporting information:

### Annex 1: Review of impacts of savings and growth proposals

CUMULATIVE IMPACT ASSESSMENT - GROWTH AND SAVINGS PROPOSALS				
Proposal	GROWTH 25/26	SAVING or INCOME 25/26	TYPE OF GROWTH / SAVING	Equality or type of group impacted
Adjusting Temporary Accommodation base budget to address demand	7.265		Meeting pressure	
Reviewing historic merge of budgets in creating RHE directorates	1.289		Meeting pressure	
Implementation of Waste Strategy (through EPR funding)	1.581		Additional services	Staff- new roles
Implementation of new enforcement powers from DfT for moving traffic violations		0.050	Income	<b>Motorists</b> - a consultation will be required. Will need to understand if enforcement action will have disproportionate impact on any one group.
Utilisation of s106 monies for parks & open spaces		0.100	Income	
Waste - reducing costs and tonnage through increased efficiencies		0.315	Efficiency	
Review of Property Services operating model		0.300	Efficiency	Staff- posts deleted
Review of Cemeteries and Crematoria service offer		0.200	Income	Potential impact on faith groups. Specific consultation should identify specific impacts.
Review of advertising on roundabouts, high street locations etc.		0.350	Income	



Review of Borough wide CPZ, 24 bus lanes and 20mph limit		0.200	Income	Positive benefits potentially for pedestrians and bus users. <b>Negative impacts on motorists.</b> Need more detailed analysis to understand impacts fully.  Positive impact on children, disabled people and older people.
Additional commercial trade waste income		0.050	Income	
Run program of commercial events in parks and town centres		0.050	Income	Positive benefits for residents from increased activity but also potential for disruption and for reduced use of park space – <b>could affect children and households without gardens more.</b>
Review of community hire halls		0.200	Service reduction	<b>Impact on the most affected groups will depend on what changes are introduced.</b>
Review of car parking arrangements		0.150	Income	<b>Motorists</b> - car park users- more detailed analysis needed
Review of HWRC arrangements		0.100	Service reduction	
Increase in demand for Home to School Transport	0.500		Meeting pressure	
Provision of Educational Psychology	0.555		Additional demand	
Increased demand for Educational Headthcare Plans (EHCPs)	0.500		Additional demand	Staffing- growth
Reduction in SCF contract fee		0.849	Efficiency	Saving delivered due to increased focus on early help, meaning positive impact on children and families as they are supported to remain within family network.
Increase in support packages transferring to Adults from Childrens	0.755		Meeting pressure	

ASC budgets rebase to reflect current levels of forecast expenditure and income	12.142		Rebasing	
ASC Population and demographic growth	0.257		Rebasing	
Continuation of Packages of Care already in place	1.620		Rebasing	
Improvement through redesign and/or promotion of MHL D initiatives		0.018	Efficiency	
Review of hospital discharge and HomeFirst service		0.014	Efficiency	
Ensuring timely financial assessments incl fairer charging		2.387	Income	<b>older people 65+, disability</b>
Focussed recovery of ASC debt		0.192	Income	
Review and realign back-office customer services		0.030	Efficiency	
Deletion of post in Democratic and Electoral Services		0.031	Efficiency	
Recharge to fully utilise Domestic Abuse grant	0.054		Additional services	
Review 'Selective Property Licensing Designations' scheme		0.020	Income	
Local business opportunities sponsorship		0.010	Income	
Uplift in Agresso contract	0.102		Rebasing	

Enabling Digital Tools for better resident access	0.081		Efficiency	
Migration of Social Care Application - invest to save	0.101		Efficiency	
Creation of Support Structure for Social Care application systems	0.156		Efficiency	
Refresh of Corporate IT Equipment approaching end of life	0.390		Efficiency	
Building data capacity and capability	0.245		Efficiency	
Proposed changes to profile of resources in ICTD		0.065	Efficiency	
Reduction in SFM Finance roles		0.050	Efficiency	SBC Staff
Increase efficiency of collecting Housing Benefits Overpayments (HBOP)		0.300	Income	SBC Staff
Improve efficiency and timeliness of reimbursement for Housing Benefits subsidy by reviewing process		0.300	Income	SBC Staff
Council Tax Collection improvements		0.200	Income	Could impact low income groups in debt
Reduction of consultancy for Commercial Team		0.050	Efficiency	
Reduction in Audit fee		0.133	Service reduction	
Resource impact of change to claims processing system		0.253	Service reduction	

Review of Commercial Team		0.075	Efficiency	
Review of Corporate Finance functions		0.100	Efficiency	SBC Staff
Moving telecommunication budgets to a central allocation		0.170	Efficiency	
Automating invoice payments		0.030	Efficiency	
Utilising Azure Virtual Desktop		0.078	Efficiency	
Website content updater	0.078		Additional services	

## Annex 2

A review of all fees and charges was undertaken to identify equality impacts. This table identifies potential impacts and recommendations made:

Directorate	Service	Fee Description 1	Fee Description 2	Equality impact	Recommendation
Adults	Social Care	Deferred Payment Arrangement	Other LA (set up)	Older people, disabled people	EqiA needed and completed
Adults	Social Care	Deferred Payment Interest	Other LA	Older people, disabled people	EqiA needed and completed
Children's	Libraries		Per Book From interlibrary loan scheme (SELMS) (Adult and Childrens Books)	Could have an impact on low income groups, older people, disabled people and children who are more likely to be library users	Keep under review
Law and Governance	Citizenship Ceremony	Individual - midweek		Refugees and migrants - ethnic groups	Keep under review

RHE	Burials and Cremations	Direct Cremation No Chapel	Slough Residents & Non-residents	Could affect faith groups more	Recommended to understand impacts on different groups depending on specific religious requirements e.g. for burial or cremation
RHE	Community centre hire		Various	Could affect low income groups or certain communities/faith groups more	Keep under review
RHE	Sports Pitches		Various	Could affect low income groups or certain communities/faith groups more	Keep under review