

Slough Borough Council

Report to	Council
Date:	26 February 2026
Subject:	2026/27 Budget and Medium-Term Financial Strategy 2026/27 to 2028/29
Lead Member:	Councillor Smith – Leader of the Council Councillor Bedi– Lead Member for Finance, Children and Lifelong Learning
Chief Officer:	Ian O'Donnell, Interim Executive Director of Corporate Resources (S151 Officer)
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Ward(s):	All
Exempt:	No
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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, are required to propose a balanced budget for 2026/27 and Medium-Term Financial Strategy (MTFS) for consideration by Full Council, which is scheduled for 26th February 2026. The proposed MTFS covers three years, aligned to the Government's three-year funding settlement.
- 1.2. The Council's financial position is challenging, and work has taken place to improve financial sustainability and provide a balanced MTFS over the medium term.
- 1.3. In December 2025 a provisional request for Exceptional Financial Support (EFS) was submitted to the Ministry of Housing, Communities and Local Government (MHCLG) which, if approved, would mean the Council will be in receipt of a Capitalisation Direction of up to £417.5m through to 2027/28. Of this, £65.3m relates to this budget and MTFS - with £42.9m proposed for 2026/27, £22.4m for 2027/28 and no further EFS for 2028/29. A further £20m of capital investment in transformation has been requested.
- 1.4. Like all local authorities, the Council is having to manage increasing demand in Adult Social Care, Special Education Needs and, particularly, Temporary Accommodation. Ongoing pressures are also evident within Children's Social Care, which are met through Slough Children First and feature in the Council's budget as an increased contractual payment to the company.
- 1.5. The strategic approach to the Council's MTFS can be summarised as follows:
 - To establish financial stability by prudently recognising emerging budget pressures based on the most robust available data and demand modelling, mitigating limitations in that data through scenario planning, adequate reserves and sustainable contingencies.
 - To benchmark service cost and quality and take steps toward providing assurance that both compare favourably to similar authorities.
 - To establish a three-year rolling savings programme that consists of a combination of the following key elements:
 - **Financial Grip** – to ensure budget pressures are robust and justified, budgets are regularly reviewed and put to most effective use, and that income due to the Council is collected effectively.
 - **Operational Improvements** – to recognise opportunities to release efficiencies, generate income and reduce spend in the Council's day-to-day operations.
 - **Transformation** – to fundamentally review the Council's operating model and relationship with the town, its people and partners in order to reduce financial demands on the Council through preventative activities, achieving best value and improving outcomes for residents.

- To model the beneficial impact of the Government's Fair Funding Review and the three-year settlement, noting that transitional arrangements mean that the full benefit is not felt until 2028/29.
 - To hold reserves at a prudent level.
 - To plan a capital programme based on external funding and developer contributions, minimising any additional borrowing and focussing on critical investment or invest-to-save proposals.
 - To use Exceptional Financial Support once all avenues have been exhausted, to fund transformation and stabilise the budget until the full benefits of Fair Funding Review changes are released.
- 1.6. The proposed balanced budget is based upon a 4.99% increase in Council Tax and subject to Exceptional Financial Support for 2026/27 of £42.9m – in the form of a capitalisation direction to be approved by government. Government will not announce their decision until late February. The provisional Local Government Finance Settlement (LGFS) was published on 17 December 2025 and the final LGFS was published on 9th February 2026. Taken in total, the LGFS indicates £57m of additional funding over the medium-term, consisting of Council Tax, increased grant income as a result of the Fair Funding Review and a reset to the Business Rates Retention system. However, only c£20m of the increase falls in 2026/27. The remaining increase is phased in over the following two years as a result of transitional arrangements that effectively leave the Council underfunded in 2026/27. The Council's final funding after adjustment for local assumptions of Council Tax base growth is set out in section 7.
- 1.7. The Council's proposed MTF5 is balanced by 2028/29 with no further reliance on EFS.
- 1.8. As the Council continues its improvement to a Best Value authority it will maintain and further develop 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 Improvement Board.
- 1.9. The Council's Treasury Management Strategy for 2026/27 has been prepared in line with CIPFA Treasury Management Code which provides a framework for public service organisations to manage risk, investments and borrowing effectively.
- 1.10. The Council's General Fund and Housing Revenue Account (HRA) Capital programme has been produced for the financial years 2026/27 – 2030/31. Due to the Council requiring EFS to balance the budget, prudential borrowing to fund the Capital programme is only utilised when there is no other funding source available and works funded by borrowing have been assessed to ensure they are essential to meet health and safety requirements, enable

statutory obligations or to maintain income whereby the Council would be financially worse off if the works were not undertaken.

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 section 3;
- b) Approve the 2026/27 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%, totalling 4.99% as set out in Appendix 1;
- c) Approve the council tax resolution for 2026/27 as set out in Appendix 1 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 2026/27';
- d) Approve the Medium-Term Financial Strategy (MTFS) as set out in Sections 5 to 9 and Appendices 2 and 3 of this report;
- e) Delegate authority to the Executive Director of Corporate Resources (S151 officer) to place a notice in the local press of the amounts set under recommendation c within a period of 21 days following the Council's decision;
- f) Approve the General Fund capital programme for the financial years 2026/27 to 2030/21 totalling £179.516m as set out in Section 13 including new additions totalling £32.726m, EFS totalling £65.332m and £20.000m of Transformation Investment as set out in Table 2 in the Capital Programme (Appendix 13).
- g) Approve the Flexible Use of Capital Receipts Strategy as set out in paragraph 13.16 and Appendix 6 to this report.

Council is informed that Cabinet has noted:

- h) That the proposed budget assumes that a capitalisation direction of £42.899m is approved by government late February 2026;

Council is informed that the Cabinet has approved:

- i) The increase in fees and charges set out in section 10, noting that a more wide-reaching review is in progress and that further reports will be brought to Cabinet or Licensing Committee.
- j) The contract sum of £39.517m for 2026/27 to Slough Children First for 2026/27 as reported to Cabinet in December.

- k) The Schools Budget recommendations for 2025/26 as set out in Section 16.27 and Appendix 4.

Commissioner Review

The Council has reached a critical financial juncture, driven by sustained demand for statutory services, escalating debt-servicing costs, persistent growth and inflationary pressures. While these challenges are significant, the Local Government Finance Settlement (2026/27–2028/29) provides a vital increase in core funding and the first multi-year funding arrangement in over a decade. This has provided a degree of stabilisation and the financial certainty required to develop a comprehensive 3-Year Medium-Term Financial Strategy (MTFS) as required by the Council's statutory directions.

Despite the improved settlement, the MTFS identifies a critical structural deficit within the General Fund. To achieve a balanced budget, the Council requires Exceptional Financial Support (EFS) to address the £43m and £22m funding gaps in 2026/27 and 2027/28 respectively and a further £20m to provide the transformation capital investment required.

This support is essential not only for immediate solvency but also to facilitate the restoration of reserves depleted by prior year overspends and to provide the necessary transformation funding to reform service outcomes and support financial sustainability.

The Capital Strategy has been refreshed to re-focus the capital programme on corporate priorities, including essential infrastructure, statutory responsibilities, health and safety compliance, invest to save, transformation and to ensure long-term affordability. The Treasury Management Strategy is underpinned by a Debt Reduction Strategy, which will require the Council to continue to pursue a rigorous asset disposal programme to reduce debt exposure and optimise the property portfolio.

The Dedicated Schools Grant (DSG) deficit is accumulating and risks destabilising the Councils General Fund. The Government are introducing support for local authority deficits in phases. The first phase will tackle historic deficits accrued up to the end of 2025/26 via a grant covering 90% of the deficit, subject to the approval by the DfE of a local SEND reform plan. The Government recognise that authorities will need further support for deficits that arise in 2026/27 and 2027/28 and have indicated that this will be addressed as part of a latter phase and authorities can expect that they will continue to take a similarly appropriate and proportionate approach to such support, though it will not be unlimited. Therefore, A robust and resourced proposal for managing the deficits within the wider local proposals to transform support and outcomes for Children and Young People with SEND, and to place the system on a secure financial footing will be required.

The MTFS sets out a wide savings and transformation programme to which delivery will be vital as the primary vehicle for closing the remaining gap and enable financial

sustainability. This will require a step change with transformation moving beyond isolated projects and being adopted as a whole-of-business shift, requiring solid commitment from both Senior Officers and the Executive, to enforce financial discipline.

The programme investment should enable a degree of capacity to leverage the Council's unique geographical advantages and optimise economic growth, expand the local tax base and begin to build a more sustainable future with financial resilience to future shocks.

Commissioners have been consulted on the report and are content with this report being considered.

2. EXECUTIVE SUMMARY

- 2.1. The Council’s budgetary and policy framework within the constitution requires the Council to set out a budget for the forthcoming financial year and set out a multi-year MTFS. Legislatively, the Council is required to set a balanced budget and council tax by 11th 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 budget proposals for 2026/27 and across the MTFS, 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. Financial Monitoring and Planning is integral to the Corporate Planning Cycle. Central to this is the availability of real-time financial information supplemented with key performance metrics for all services.

- 2.6. 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.
- 2.7. This report sets out a balanced Medium-Term Financial Strategy (MTFS), with no further reliance on Exceptional Financial Support (EFS) from 2028/29 onwards. The 2026/27 budget is balanced based on an assumed level of EFS, to be confirmed by MHCLG prior to Full Council approving the budget.
- 2.8. The Budget for 2026/27 and the MTFS is set out throughout this report. The key sections are as follows:
 - 1 Summary and Recommendations
 - 2 Executive Summary
 - 3 Section 25 Report of the Section 151 Officer
 - 4 Strategic Context
 - 5 2026/27 Budget and MTFS Projections
 - 6 Local Government Finance Settlement
 - 7 Core Funding Assumptions
 - 8 Core Expenditure Assumptions
 - 9 Budget Proposals 2026/27
 - 10 Fees and Charges
 - 11 Transformation Programme
 - 12 Budget Virements
 - 13 Capital Programme
 - 14 Treasury Management Strategy
 - 15 Housing Revenue Account
 - 16 Dedicated Schools Grant
 - 17 Budget Risks
 - 18 Reserves
 - 19 Consultation and Engagement
 - 20 Implications of the Proposals

3. SECTION 25 REPORT OF THE SECTION 151 OFFICER

- 3.1. The Local Government Act 2003 (Section 25) requires that when a local authority is agreeing its budget and precept, the Chief Finance Officer (CFO) must report to it on the following matters: a) the robustness of the estimates made for the purposes of the calculations, and b) 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.
- 3.2. This Section 25 statement has been prepared in line with CIPFA's guidance and provides the CFO's assessment of the current position and context that the Council operates within, noting that the Council is unable to balance its budget without exceptional financial support in the form of a capitalisation

direction from the government and that there is ongoing work to address its financial challenges through the Council's Transformation Programme and wider work. The Section 25 report is included here as it provides overall context for the budget, signposts key issues contained within the remainder of the report and gets to the heart of financial sustainability as a critical priority for the Council.

- 3.3. The Council's finances are not currently sustainable but are now set on a path to sustainability over the MTFS. This is evidenced by the time-limited requirement for EFS which has been a feature of the budget since 2018/19. The MTFS proposed within this document moves the Council to a sustainable position by 2028/29, with no EFS required in that year. This is consistent with the previous MTFS which similarly showed that 2027/28 was the final year where EFS was expected.
- 3.4. A sustainable position in 2028/29 can only be achieved if key assumptions regarding the budget are delivered within an acceptable range of the expected position. There are several key assumptions and risks which underpin the MTFS. This statement provides a summary of those assumptions and signposts to the relevant section of the report where more detail is provided.
- 3.5. Material assumptions and considerations in the budget are as follows:
 - Funding and Economic Growth.
 - Demand growth – particularly in Adults, Children's and Temporary Accommodation.
 - Inflation and pay award.
 - Performance and benchmarking.
 - Legislative changes.
 - Treatment of the SEND High Needs Block Deficit.
 - Interest rates and capital financing costs.
 - Delivery of Savings and Transformation.
 - LGR and Devolution.
 - Reserves and contingency.
- 3.6. This section provides a brief outline of how the issues pertain to the Section 25 statement and where further information can be found within the budget.
- 3.7. **Funding and Economic Growth**
- 3.8. Government funding formulae have been updated as part of Fair Funding Review for the first time in c.13 years. The period from 2026/27 to 2028/29 also marks a return to a three-year settlement for the first time in 10 years. This provides a degree of stability and removes material uncertainty over funding which has characterised previous year settlements. However, stability in Government funding is only part of the overall position. Council Tax

assumptions over the Medium-Term assume a degree of tax base growth, based on c0.5% each year over a three-year period. It is also assumed that the economic environment will enable the 98.25% collection rate to continue. The MTF5 currently assumes an increase in baseline business rates funding as set out in government's published Core Spending Power, however, an element of local growth may also be retained over the MTF5.

- 3.9. The long-term growth in Council Tax and Business Rates yield is based on wider expectations of growth in the local economy, particularly linked to Heathrow expansion, continued growth in the number of business premises and redevelopment of the town centre.
- 3.10. Funding assumptions are set out in section 5, 6 and 7.
- 3.11. **Demand growth – particularly in Adults, Children's and Temporary Accommodation**
- 3.12. As part of the budget process, Directorates have been asked to quantify demand pressures for 2026/27 based on the most robust data currently available to them. This has resulted in the budget pressures as set out elsewhere in this report, totalling £34.6m. £25m of this relates to rebasing the budget for pressures identified in 2025/26, particularly in Temporary Accommodation and Adults. The process has been robust, and assumptions used within budget pressures have been scrutinised by EY through a commission to support work on assumptions and opportunities within the budget. The work to-date has resulted in pressures being reduced by £1.7m from the £36.3m reported to Cabinet in December.
- 3.13. The budget assumes the SCF contract sum as reported to Cabinet in December – a £1.162m increase to £39.517m, however placement costs are highly sensitive to small changes in demand; for example, children for whom placements can cost c.£20k per week on average. Placing just 5 children at this level would lead to an illustrative pressure of up to £5m, which is not currently explicitly part of the budget and would need to be met from contingency and/or reserves if additional funding for the company was agreed by the Council.
- 3.14. Regarding Temporary Accommodation, the proposed budget includes a £15.047m pressure to re-base the budget at activity levels reported at Quarter 2, consistent with Cabinet and CISC committee reports regarding TA at the time. This is based on the Housing Benefit Subsidy position allowing for 1,300 households at c.£2,200 per month. The forecast position for Quarter 3 2025/26 includes an improvement of the £15.047m to £13.857m – i.e. a £1.2m improvement. This reflects the initial impact of actions already taken to reduce the pressure, the full-year effects of which are reflected in the savings plan included within this report.

- 3.15. The Council has limited contingency and reserves to deal with demand pressures, as set out in sections 17 and 18 of the report.
- 3.16. **Inflation and pay award**
- 3.17. In general, it is expected that Directorates will be able to absorb small scale inflationary pressures, particularly in the case of consumables (as opposed to contracted services). For remaining contracts, inflation must be evidenced (contract terms, verification of agreed inflation/indexation clauses) and submitted by Directorates as part of a bidding process. Implicit within this request, there is an expectation of greater compliance with contract standing orders and the requirements for contracts to be loaded into the corporate contracts register.
- 3.18. Inflation pressures are separate to contract growth, which will have been budgeted for as part of the pressures/savings requests. In December, Slough Children First set out an increase in the contribution required from the Council. This increase is subject to approval as set out elsewhere in this report and is factored into the inflation calculations.
- 3.19. No net inflation will be awarded for contracts that are funded by ring fenced grants. The grant award provides a budget envelope that services must work within.
- 3.20. The amount included in respect of the pay award has been modelled on an assumption of a 3% uplift in 2026/27 and a 2% uplift in the following 2 years of the MTFS. As with inflation, the modelling for this calculation excludes pay that is funded outside of the general fund as it is assumed that any pay award for those positions will be covered by either increases in the grant funding itself or would require a pressure request to be made.
- 3.21. Considering the increased inflation reported by the Office for National Statistics (ONS) on 21st January 2026 – with CPI rising from 3.2% to 3.4% - there is a risk that the assumptions used, especially in 2027/28 and 2028/29, will prove to be too low. Increasing the assumptions on those figures by 1% would create an additional pressure of c£1.3m pressure per year over the 3-year MTFS.
- 3.22. **Performance and benchmarking**
- 3.23. The Council has undertaken an exercise in benchmarking as context to the 2026/27 budget setting and the development of the savings plan. This was conducted with the support of Boston Consulting Group and informs savings such as the expected benefits from preventative work in temporary accommodation. Overall, the Council aims to achieve an acceptable level of

service performance (which includes improvement in services such as SEND and Children's) whilst delivering services for a cost which is consistent or near to the average of similar authorities.

- 3.24. The proposed savings plan includes amounts linked to the benchmarking analysis. Examples shown here have been selected because in these areas, benchmarking from BCG suggests that savings that could be achieved if the Council could move closer to the benchmark either in terms of cost or demand.
- 3.25. Temporary Accommodation (TA) - Within TA, the Council is taking steps to reduce the number of households in temporary accommodation from the current 1,300. Benchmarking shows that the median ONS Nearest Neighbour would indicate total households of 706. Looking at London Boroughs, the comparative number would be c900 households. The savings for achieving the benchmark of c900 households in TA in Slough are estimated to be £7.2m over the longer-term, with £4.5m over the three years to 2028/29.
- 3.26. Adults – Within Adults, benchmarking suggests a marked difference in the total clients aged 65+ within Slough compared to a range of different benchmarks. At the time of the benchmarking work Slough had 1,235 clients aged 65+ throughout the year. This compares to a range of 794 (Unitaries) and 1,074 (London Boroughs). Total savings in Adults of £5m are set out over the Medium-Term.
- 3.27. Children's – Within Children's, analysis suggests there are areas where demand could be decreased when comparing Slough to the benchmarks. For example, on Children in Need, using London Boroughs as a comparator Slough would only expect a total number of children in need during the year of 1,451 compared to the current level of 1,730. The business plan put forward by Slough Children First sets out £2.1m of savings in 2026/27 with further initiatives planned for 2027/28 and 2028/29.
- 3.28. The drivers behind increased demand are likely to be complex and so any reductions in demand will take time to deliver through preventative work set out in the transformation plan.
- 3.29. There are further examples within the BCG analysis where the benchmark in Slough is comparable to or lower than the average.
- 3.30. These include:
- Looked After Children – Slough average cost £99,600 against a benchmark range of £98,753 to £125,857.

- Children in Need – Slough average cost £11,429 against a benchmark range of £10,851 to £11,389.
- Adults aged 65+ - Slough average cost £19,583 against a benchmark for Unitary Authorities of £20,640 (with a range from £17,542 to £18,506 for other benchmark groups).

3.31. **Legislative changes**

3.32. The Council is expecting legislative or national policy changes to have a material impact on various aspects of the Council's activities. Various legislative changes are anticipated; for example, renters' rights, employment rights, planning and infrastructure and local government reorganisation and devolution. However, for the purposes of the section 25 report, areas that carry particular financial risk in 2026/27 are mainly in SEND services and Children's Social Care, both of which represent financial risks referred to elsewhere in this report.

3.33. Changes in Children's Social Care particularly relate to the Families First Partnership programme – a new element of Core Spending Power. The reform primarily consists of:

- A Multi-Agency child protection team.
- Offering every family going through proceedings a family group conference meeting.
- A lead child protection practitioner.
- More conversations at the front-door.

3.34. SCF are still considering the full financial effect of this reform, which was partially recognised in the business plan; however, £3m of funding from Government (£2m above expectations) is ring-fenced and will need to be reported against.

3.35. The multi-year settlement and increase in Government funding has not in every case been accompanied by a clear view of how legislative or policy changes will affect spending requirements in future – in other words the Council has clarity over funding, but not necessarily on spending.

3.36. The budget assumes that the impact of change can be met within the overall envelope of funding available, but this remains a risk and is factored into the contingencies set out in section 16.

3.37. **Treatment of the DSG High Needs Block Deficit and SEND reform**

3.38. In common with many local authorities, the Council spends substantially more on SEND services as part of the DSG High Needs Block than the level of grant received. Whilst there are opportunities under consideration to reduce

spend, statutory requirements relating to SEND mean that the gap between funding and spending will continue. The Council's expected DSG deficit by the end of 2026/27 is £25m, even after previously agreed additional funding from Department for Education (DfE) under the Safety Valve arrangement and the High Needs Stability Grant announced in the Final LGFS. The accumulated deficit could grow substantially in 2027/28, potentially to above £50m. Details regarding the DSG are set out in section 16.

- 3.39. CIPFA issued a position statement in respect of this, specifically in relation to the Section 25 statement which is available here: [The Section 25 notice additional support](#).
- 3.40. In common with many authorities who have SEND deficits on their balance sheets, the general fund is largely protected by a statutory override. Whilst the override is in place, the only impact on the general fund is the interest payable on borrowing to cover the deficit balance (although this in itself is material at c.£1-£2.5m p/a based on a £20m deficit that could grow to above £50m. If the statutory override were to be removed, it would result in the Council being unable to produce a balanced budget or maintain adequate levels of general fund reserves.
- 3.41. In June 2025 the Government set out plans to extend the statutory override to 31 March 2028 while plans for reform of the SEND system were developed and implemented. These were anticipated in a White Paper in the autumn of 2025. However, in October 2025 the government announced the deferral of the White Paper until the early part of 2026. The White Paper has not been published at the time of writing this report.
- 3.42. In November's Budget the Government announced that responsibility for funding SEND services would transfer from local government to central government from 2028. This is a significant change that has the potential to significantly alter the financial pressures that Councils are facing.
- 3.43. CIPFA advise that the Section 25 statement should formally recognise that the ability to set a balanced budget is because of the statutory override, which takes precedence and:
- clearly acknowledge the potential risks and impact of the ongoing deficits including the impact that it would have on the authority's financial performance and financial position were the statutory override not in place;
 - include potential courses of action that the authority or the CFO might need to take in a 'worst case' scenario;
 - as part of budget-setting processes, set out how any deficit is being monitored, managed and reported; and
 - ensure that, in line with the CIPFA Financial Management Code, the leadership of the council is made aware of the financial position.

- 3.44. Notwithstanding the EFS already expected to support the General Fund revenue budget, the Council would not be able to set a balanced budget with adequate reserves without the statutory override on DSG. Furthermore, the Council's auditor Grant Thornton has indicated that total usable reserves should exceed the level of the deficit in order to demonstrate financial sustainability from their perspective (although it is noted that some councils with deficits already considerably in excess of total usable reserves have not received adverse comments concerning financial sustainability from their auditors). The Council expects the deficit to exceed available reserves by 2027/28 if the financial position is not significantly changed by expected announcements on tackling DSG spending and funding future deficits. The EFS request set out in this report does not include any provision to cover this issue and clarification will be required from Grant Thornton, MHCLG, CIPFA and DfE. This is an issue common across local authorities and not limited to the Council. Whilst the announcements regarding the High Needs Stability Grant accompanying the settlement – as set out in section 16 – bring some relief, the fundamental scale of the issue is unchanged.
- 3.45. In a worst-case scenario where the General Fund is required to cover this deficit, the Council's only recourse would be to request additional EFS which would increase capital financing costs over the Medium-Term. As the Council is already taking all possible steps to balance its General Fund budget, there is no other option available to it.
- 3.46. Monitoring and reporting arrangements regarding the deficit are set out in Section 16.
- 3.47. The Council has been issued with a second Secretary of State Direction in relation to SEND, requiring improvement across all SEND services within the borough. In addition, the outcome of the recent Local Area SEND Ofsted inspection identified systemic concerns and requires the Council, working with its partners, to deliver a set of Priority Actions, with several Key Priority Actions requiring immediate intervention. This position is further compounded by proposed national legislative and funding reforms to the SEND system, which are expected to place additional demands on local authorities and education settings.
- 3.48. Work is currently underway to develop a revised staffing structure for the SEND service that is aligned to current and forecast demand, strengthens compliance with statutory duties, and supports more timely and consistent decision-making.
- 3.49. The proposed 2026/27 budget set out in this report includes General Fund budget pressures of £1.303m to support the current level of SEND staffing costs. Any in-year investment required will be considered for transformation funding to support SEND recovery in 2026/27, subject to the development and

approval of a full business case. Any ongoing financial impact will be considered for baselining as part of the 2027/28 budget setting process.

3.50. New governance arrangements are being introduced in relation to SEND to strengthen oversight and ensure that the Council and its partners meet their statutory obligations to children, families and residents. This includes the establishment of a new SEND finance sub-group, chaired by the Finance Commissioner. Any proposed changes to SEND staffing requirements will be brought forward through the appropriate governance and budget approval processes.

3.51. **Interest rates and capital financing costs**

3.52. The Treasury Management Strategy assumes the Council is allowed to borrow up to £65.3m across the MTF5 to enable the Council to be financially sustainable without the requirement for EFS in 2028/29. There is also a requirement for the Council to borrow £20m to fund capital investment in transformation and £20.2m to fund essential capital expenditure over the five years of the capital programme.

3.53. The cost of borrowing relating to EFS is spread over 20 years with borrowing related to the capital programme spread over the useful life of the assets. The Council's approach to managing its overall capital financing requirement, borrowing strategy and debt repayment are included within the Treasury Management Strategy (TMS) and the Debt Repayment Strategy.

3.54. **Delivery of Savings and Transformation**

3.55. The budget assumes a total of £40m savings over three years. This includes a net requirement from the transformation programme of £25m. In order to provide adequate contingency, transformation savings of £31.4m have been put forward, resulting in a c20% buffer built into the programme.

3.56. In addition, £11m of revenue funding and £20m capital funding to deliver the transformation proposals have been included within the budget, supplemented by the Transformation Reserve and Flexible Use of Capital Receipts.

3.57. The Council's arrangements for Transformation and the governance required to deliver it were set out in a separate paper approved by Cabinet on 16th February 2026.

3.58. The Council is taking steps to assure the delivery of the transformation programme by engaging an external delivery partner and providing sufficient investment to ensure there is adequate capacity and expertise. It will be

following programme and project management best practice, and will deliver culture change alongside operational improvement.

3.59. **LGR and Devolution**

The potential impact of Local Government Reorganisation (LGR) and Devolution on the Council's finances are unclear, and a watching brief will be kept. Cabinet considered a paper on 15th December 2025 concerning an expression of interest in respect of the Thames Valley Mayoral Strategic Authority which set out further context on the current position and the financial considerations that might accompany further progress towards this.

3.60. **Property and Assets Contribution to S25 Budget Assurance**

3.61. 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.

3.62. 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.

3.63. 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 Direction further enhance the council's financial position, providing additional funds for reinvestment in essential services.

3.64. Property Risk Management

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.

3.65. Reserves and contingency – including assurance on opening balances.

3.66. The Council's base budget includes a modest contingency of c£5m (subject to approval of the EFS request) and provision to restore general fund reserves following the 2025/26 overspend. A base-budget reserves contribution of £1m per year is built into the MTFS from 2026/27 onwards. The Council's reserves position is set out in section 17 along with an assessment of financial risks.

3.67. The un-ringfenced General Fund Reserve held £23.465m at the end of 2024/25. The Council's statement of accounts has not been audited since 2018/19 due to accounts not being produced on time as a result of historical challenges with working papers and availability of financial data. This has been addressed over the past 18 months with six sets of accounts having been prepared, up to and including 2024/25 financial year. As part of this process external support has been commissioned to review the balance sheet to increase confidence in the figures held on the balance sheet and in reserves.

3.68. Whilst the reserve is likely to be depleted by the £15.5m overspend forecast for the current financial year, provision to restore this has been included as part of the EFS request. Taken together, these contingencies and reserves will be adequate, subject to the caveats on risks that have been set out above. However, they are tight and do not allow any complacency in delivering savings, managing demand, generating income and controlling cost and these activities will need to be reinforced and embedded as the cornerstones of budget management over the MTFS.

3.69. Conclusion

In summary, and following consideration of the risks and uncertainties set out above, the Section 151 Officer deems the estimates contained within the budget to be robust. Financial reserves are adequate over the Medium-Term on the assumption that the MTFS will be delivered as planned and with the continued support from MHCLG regarding EFS for 2026/27 and 2027/28. This is based on the uncertainties and provisos set out above.

3.70. Members, the Corporate Leadership Team and Officers will need to prioritise the delivery of the transformation programme and wider savings, the management of demand and the control of costs in order to ensure delivery of the budget and MTFS.

4. STRATEGIC CONTEXT

4.1. Based on our published corporate plan, the below presents context about Slough which inform our resourcing decisions.



4.2. The financial challenges and other issues facing the Council are of an unprecedented magnitude in context of 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.

4.3. The Council's MTF5 is therefore aimed at the objective of delivering finance resilience and achieving onward sustainability.

4.4. It should be noted that 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 an agreed financial envelope.

4.5. The Council is working within a very 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 strategy continues initiatives set out in previous years:

- a) Implementation 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 further base budget review to inform decision-making and ensuring that all budgets are aligned to service delivery;
- c) Driving down the demand for and cost of temporary accommodation. The Council is working to both better manage increasing demand and to reduce controllable costs through more efficient purchasing;
- d) Driving down demand for adult social care services by supporting more residents to access local community and voluntary services and by increasing aware of assistive technology and access to equipment to maximise independence;
- e) Utilising our operational assets such as buildings, car parks and green spaces to generate income;
- f) Overall, develop services, particularly those that are non-statutory, to be self-financing or better and develop a fees and charges approach that contributes to longer-term financial sustainability.

4.6. In addition, something unique that will need to be considered for Slough Borough Council will be how the Council responds to the emerging Development Consent Order application relating to the expansion of Heathrow and the third runway. This will run alongside consultations on an updated Civil Aviation Authority (CAA) and Airport National Policy Statement (ANPS). The extent of the impact on the Borough will be significant and this will be reflected in the resource required across the Council (but led by Planning) to respond to the impacts, opportunities and mitigations associated with the development. A Planning Performance Agreement will be entered into with the developer (HAL), which will in part mitigate some of these costs (the extent of which is unknown at this point), however significant expertise will be required to be able to adequately consider and respond to the proposal.

4.7. The report to July Cabinet on budget 2026/27 reminded Cabinet members of the challenging financial situation the Council remains in and at the time still had a budget gap of £20.519m to close for 2026/27. An overall sensitivity range of between £8.077m and £36.967m was also provided.

4.8. For the wider MTF5 position, it was reported that by 2029/30 the estimated budget gap was £28.037m and fell with a sensitivity range of between £9.708m and £53.818m. These projections are updated below.

5. 2026/27 Budget and MTFS Projections

5.1. The following Table provides Council with the proposed budget 2026/27 and MTFS projections, proposing a balanced budget for each financial year, with no EFS planned for 2028/29.

MTFS Overview	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Removal of CD PY CD Support	15.709	42.899	22.433	
2025/26 Ongoing Budget Pressures	25.059	0.000	0.000	25.059
Replenish Reserves for 2025/26 Overspend	10.000	(8.000)	(2.000)	0.000
Revised Opening Position	50.768	34.899	20.433	25.059
2026/27 PRESSURES				
Directorate growth and pressures	9.554	10.080	9.853	29.487
Pay Award & Contract Inflation	4.896	3.205	2.984	11.085
MRP, Assets, Time Limited Budgets, Pension Deficit, Companies, Reserves, Interest, Contingency	1.104	(0.493)	2.097	2.708
TOTAL NEW PRESSURES	15.555	12.792	14.933	43.280
TOTAL GROWTH / PRESSURES	66.323	47.691	35.366	68.339
FINANCING				
Grants, including provisional settlement	(6.637)	(9.471)	(9.383)	(25.491)
Council Tax Income	(3.714)	(5.079)	(5.349)	(14.142)
Council Tax Collection Fund (Surplus) / Deficit	5.763	(4.434)	0.000	1.329
Business Rates - Local Share	(6.720)	(1.126)	(1.014)	(8.860)
Business Rates Collection Fund (Surplus) / Deficit	(3.064)	5.064	0.000	2.000
Collection Fund Savings	(6.038)	4.684	0.000	(1.354)
TOTAL FINANCING	(20.410)	(10.362)	(15.746)	(46.518)
SAVINGS (INCL FEES & CHARGES)				
Operational Savings	(4.165)	(6.421)	(3.209)	(13.794)
Transformational Savings	(5.249)	(10.595)	(15.514)	(31.357)
Contingency (20% of Transformational Savings)	1.400	2.119	3.103	6.622
TOTAL SAVINGS	(8.013)	(14.897)	(15.620)	(38.530)
Transformation Implementation Resources	5.000	0.000	(4.000)	1.000
GAP - EFS REQUEST	42.899	22.433	0.000	65.332

The grant income set out above was increased by £0.2m per year as a result of a small increase to the Homelessness and Rough Sleeping grant in the final LGFS. Further work is necessary on whether this should be allocated to the Housing service or treated as corporate grant, but the budget is materially unchanged in this respect.

5.2. The 2026/27 Budget by Directorate can be seen in Appendix 2 with a comparison to 2025/26 Budgets.

- 5.3. The Council's MTFS over future years will be balanced without EFS by 2028/29. The MTFS recognises that expenditure exceeds its available funding for 2026/27 and 2027/28, but that over the three-year period a combination of additional funding and a significant savings proposal will return the Council to a sustainable financial position without EFS. The balanced budget for 2026/27 and 2027/28 is underpinned by the assumption of £65.332m EFS request submitted to the Ministry of Housing, Communities and Local Government (MHCLG). Note that the below profile is subject to MHCLG approval for amounts in 2026/27 & 2028/29.

	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	313.397	23.078	15.709	42.899	22.433	0	417.516

- 5.4. MHCLG have written to confirm that the Council will not be notified of the outcome of its application until after the final settlement towards the end of February 2026.
- 5.5. The level of EFS requested for 2026/27 and over the MTFS is not primarily required to support operational spend, as illustrated by the tables below.

	2026/27 £m	2027/28 £m
EFS Categorisation (type)		
Transformation funding	5.000	5.000
Restoring reserves	10.000	2.000
Prior year EFS Financing cost*	13.510	14.041
Operational	14.389	1.392
Total	42.899	22.433

	2026/27 £m	2027/28 £m
EFS Categorisation (impact of FFR)		
Income foregone through FFR transition arrangements	25.354	10.348
Residual	17.545	12.085
Total	42.899	22.433

	2026/27 £m	2027/28 £m
EFS Categorisation - Impact of TA		
Temporary Accommodation Subsidy Shortfall	30.094	15.047
Residual	12.805	7.386
Total	42.899	22.433

*Total capital financing costs are approximately £24m.

- 5.6. The first table shows that, for 2026/27, only £14.4m of the total request relates to operational spend, reducing to £1.4m for 2027/28.
- 5.7. The second table shows that if the Fair Funding Review was implemented in full in 2026/27, i.e. without transitional arrangements, the request would have been much lower at c.£17.5m.
- 5.8. Finally, the third table shows the extent to which the cumulative impact of Temporary Accommodation pressures over a 2-year period has affected the level of EFS requested.

6. LOCAL GOVERNMENT FINANCE SETTLEMENT

- 6.1. The draft Local Government Finance Settlement (LGFS) was published on 17 December 2025 and the budget was balanced on that basis. The final version was published on 9th February 2026 and differences between the provisional and final settlement were minimal and did not cause the budget to fall out of balance. Key funding assumptions are set out in the following sections.
- 6.2. The changes to the DSG funding, set out in section 16, cannot be expressed in terms of a general fund impact in 2028/29 because arrangements for the

end of the statutory override are as yet unclear. The risk that the residual deficit will fall to the General Fund is captured in sections 17 and 18 on budget risks and reserves. The Council's debt repayment strategy which incorporates this change is set out in section 14 and Appendix 8.

7. CORE FUNDING ASSUMPTIONS

7.1. The following table outlines the core funding assumed in the 2026/27 Budget and MTF5 Position

Funding Source	2026/27 £m	2027/28 £m	2028/29 £m
Council Tax Income	(91.193)	(96.272)	(101.621)
Council Tax (Surplus) / Deficit	4.181		
Business Rates - Local Share	(49.113)	(50.239)	(51.253)
Business Rates (Surplus) / Deficit	(9.495)	0.000	0.000
Revenue Support Grant	(31.999)	(47.005)	(57.353)
Families First Partnership	(3.027)	(3.027)	(2.585)
CSP Grants (including LA Better Care Grant from 2026/27)	(10.278)	(5.442)	(5.516)
Extended Producer Responsibility	(2.796)	(2.097)	(1.500)
Core Funding	(193.720)	(204.082)	(219.828)
Capitalisation Direction	42.899	22.433	0.000
Total Funding	(236.619)	(226.515)	(219.828)

7.2. The table uses both the core spending power information provided as part of the draft LGFS in December but also incorporates local information especially with regards to projections of council tax income and collection fund deficits

COUNCIL TAX

7.3. The following table outlines the council tax estimates within the MTF5 and the calculation for the 26/27 Budget.

	2026/27	2027/28	2028/29
Council tax base (Band D Equivalent Properties)	45,166.3	45,415.6	45,660.5
Band D (£)	2,019.05	2,119.80	2,225.58
Collection Rate assumed in the above	98.25%	98.25%	98.25%
Council Tax £m	91.193	96.272	101.621
Collection Fund deficit	(4.181)	0.000	0.000
Total resources from Council Tax	87.012	96.272	101.621

7.4. Assumptions within the Council tax estimates are as follows;

- a. An increase of 4.99% (standard increase 2.99% and adult social care increase of 2.00%), rising from band D £1,923.09 in 2025/26 to £2,019.05 in 2026/27;
- b. Future years assume a 4.99% council tax increase;
- c. Council tax collection rate remains at 98.25%
- d. 0.05% Tax Base growth for each year.
- e. Each 1% increase in Council Tax, taking account of the impact of the collection rate, nets an additional £0.912m in 2026/27.

7.5. Under legislation, the Council manages the collection of council tax through the collection fund. Based on the past performance of the collection fund, the Council is required to recognise a collection fund deficit into the General Fund of £4.181m in 2026/27. 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 MTF5 for future years does not assume a further collection fund surplus for the later years. The deficit for 2026/27 consists of:

- 2023/24 and previous: £2.004m deficit. When the same calculation was undertaken for setting the 2025/26 budget, the 2023/24 accounts had not been finalised, and this number was not known.
- 2024/25: £0.422m lower growth than anticipated. Growth was estimated in the second half of the year which didn't materialise. This year's calculation has excluded any such growth.
- 2024/25: £0.739m bad debt provision top up higher than forecast. The year-end top-up was higher than estimated this time last year
- 2025/26: £1.017m in-year position not as favourable as budget.

BUSINESS RATES – (National Non-Domestic Rates – NNDR)

7.6. The following table outlines the business rates estimates within the MTF5. These have been updated following completion of the NNDR1 form for 2026/27 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.

	2026/27 £m	2027/28 £m	2028/29 £m
Business Rates	(49.113)	(50.239)	(51.253)
Estimated (surplus) relating to prior years	(9.495)	0.000	0.000
Total	(58.608)	(50.239)	(51.253)

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” will also be implemented in 2026/27, although transitional arrangements are going to be in place.

7.7. Assumptions within the Business Rate estimates are as follows;

- a) Estimated business rates funding matches the baseline funding levels provided by government, including growth of c.2% per annum.
- b) Local growth may exceed this, which would provide a temporary upside for the budget and MTFS until the next business rates reset.
- c) The surplus for 2026/27 will be £9.495m as set out below.

7.8. The Council has procured a supplier to identify missing or incorrect Business Rates Rateable Value and properties due for Council Tax. From this work already completed in reviewing Slough’s Business Rates list they have identified over £16m in missing RV for the Council. This could potentially generate significant additional Business rates (gross yield). Of that the Council would retain 49% before the impact of the collection fund calculation on Tariff, S31 and Levy.

7.9. In 2025/26 there is a potential requirement for the Council to fund a total of £3.409m consisting of a net change in business rates income to the General Fund (levy payments offset by additional S31 grant) and the one-off fee to Analyse Local set out above. In this case there would be a one-off benefit in 2026/27 £7.840m. The mechanics of collection fund accounting mean that the Council cannot draw it into the General Fund until 2026/27. When the one-off costs in 2025/26 are repaid, a net one-off benefit of an estimated £4.431m is generated for 2026/27.

7.10. This is part of the £9.495m net surplus set out above, which is the net surplus over 2025/26 and 2026/27 from the RV exercise and other upsides within the collection fund.

8. CORE EXPENDITURE ASSUMPTIONS

8.1. In developing the draft budget for 2026/27 and MTFS the following assumptions have been incorporated:

	2026/27	2027/28	2028/29
Pay Award	3.00%	2.00%	2.00%
Inflation CPI	3.80%	2.00%	2.00%
Inflation RPI	4.50%	2.80%	2.80%
Contract Specific	Various according to specific contracts.		
Finance & Commercial	5.00%	5.00%	5.00%

9. BUDGET PROPOSALS 2026/27

- 9.1. In December Cabinet considered growth and saving proposals as part of the path towards proposing a balanced budget. This work has since been refined further and details of each growth and saving proposal can be seen in Appendix 3.
- 9.2. 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, to be considered by the appropriate decision maker. The budget includes appropriate contingencies for instances where further consultation and decision making may not deliver the level of saving initially assumed.
- 9.3. The Budget Pressures set out below include a £1.7m reduction from the equivalent figures submitted in December. This includes £1.2m reduction in Adults Services resulting from further work on data modelling and a £0.5m reduction in Housing, where proposed investment has been met by Government Grant included in Core Spending Power.
- 9.4. The reductions set out above were part of a financial grip review undertaken by EY with Officers in Finance. Work to continue the tightening of financial grip will continue in 2026/27 as the first stage in delivering planned savings for 2027/28 and 2028/29, in addition to the transformation programme set out in section 11, below.
- 9.5. The increase to the SCF contract fee of £1.162m, bringing the total to £39.517m, is included within the inflation allocations. As set out elsewhere, demand pressures may impact on the company's ability to deliver services within the contract fee. This will be managed through a revised business case submitted to the Council and considered through the usual contractual process. Options for how to manage any increased pressure, either within the company or the Council will be considered, including consideration of how to limit the general fund pressure.
- 9.6. Many of the pressures funded within the 2026/27 budget are ongoing budget pressures that became apparent as part of the 2025/26 overspend. The most significant pressure within that is a need to rebase the non-HRA rent rebate budget (the Housing Benefit for households in temporary accommodation). An overspend of £15.047m is forecast for 2025/26, and the 2026/27 base budget has been amended to reflect this.
- 9.7. In addition, a rebasing of the ASC budgets is required to reflect current levels of forecast expenditure and income. Included within this pressure are the Provider Fee Uplifts & Future Demand for new packages of care incurred during 2025/26.

- 9.8. As well as the ongoing pressures from 2025/26 there are also a set of new pressures included to reflect the position in 2026/27 and the later years of the MTF5. This includes forecast increase in volumes modelled by Directorates and other service pressures.
- 9.9. As well as the pressures identified by Directorates, placeholder budget pressures of £5m and £4m respectively have been included for the latter two years of the MTF5. These have been included to ensure a £10m annual allowance for Directorate pressures. Pressures arising for 2027/28 and 2028/29 will be subject to approval as part of the respective budget setting process.

Budget Pressures	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
Ongoing Budget Pressures from 2025/26	25.059	0.000	0.000	25.059
New Budget Pressures for 2026/27 and future years.	9.554	5.080	5.853	20.487
Additional Estimated Pressures Placeholder	0.000	5.000	4.000	9.000
Total Directorate Budget Pressures	34.613	10.080	9.853	54.546
Reduction in Pressures since December as part of Financial Grip	1.686	1.200	1.200	4.086

- 9.10. Offsetting the pressures, a range of saving proposals have been put forward to support the balanced MTF5 position. More information on the Transformational savings that have been added since the December Cabinet Report can be found in section 11. In addition to the transformational savings and approved savings for 2026/27, placeholder savings of £8m have been included across 2027/28 and 2028/29 averaging at £4m / c.2% per year.

Budget Savings	2026/27 £m	2027/28 £m	2028/29 £m	Total £m
	£m	£m	£m	£m
December Cabinet Savings*	12.029	(3.178)	1.352	10.203
Additional Proposed Savings	3.422	9.365	14.162	26.949
Subtotal identified savings (Appendix 3)	15.451	6.187	15.514	37.152
Projected inflationary increase to fees and charges assumed in 2027/28 & 2028/29 (2026/27 being part of a transformational review)	0.000	0.645	0.681	1.326
Placeholder for Operational Improvement and Financial Grip Savings	0.000	5.500	2.500	8.000
Less contingency	(1.400)	(2.119)	(3.103)	(6.622)
Total Savings	14.051	10.213	15.592	39.856

*Negative saving in 2027/28 due to reversal of the one-off Rateable Value Finder saving from 2026/27.

Risk Deliverability Assessment	2026/27 £m	Total £m
High – The approach is dependent on either a policy change and/or implementing new technology/processes/assets.	-	4.482
Medium – There are delivery risks associated with the savings that will need to be closely monitored during the year.	4.391	23.235
Low - A robust approach to delivery is clear and mitigations towards associated risks are in place.	11.061	9.435*
Total	15.451	37.152
*Note the total is lower than the 2026/27 effect because the Rateable Value Finder saving of £4.431m is one-off and reverses out.		

- 9.11. A deliverability risk assessment has been undertaken on each saving to determine underlying risks in delivering the saving in full. This exercise was supported by EY as part of a commission to assess opportunities for balancing the budget. Currently 12% of savings have been identified as high risk to deliver. Similar action will also be required on amber savings which equate to 63% of overall savings

10. FEES AND CHARGES

- 10.1. The existing framework and approved policy for fees and charges sets out the following key principles for setting those fees, in accordance with S93 of the Local Government Act 2003, unless prescribed in other specific legislation:

a) Users pay for the service at full cost recovery

- b) A strategic and informed approach to subsidy and concessions
 - c) Adopting a strategic approach to new charges
 - d) Appropriate communication and engagement with service users
 - e) Coherence with broader efficiency and framework objectives; and
 - f) Fees and charges will be subject to systematic and in-depth review.
- 10.2. A key tenet of the above is that any subsidies or concessions associated with specific charges, which means the cost of delivering the chargeable service is higher than the income derived, are transparent and either prescribed through legislation or as part of an agreed policy that recognises a need to subsidise some or all service users, and the financial impact of that subsidy.
- 10.3. Whilst fees and charges are primarily set annually, there is provision within the constitution to enable in year changes to the level of charges, subject to any increase being limited to inflation plus 3%.
- 10.4. Some fees are set by central government and cannot be amended by the Council. Unless any changes to prescribed charges are announced by government prior to conclusion of the budget process, no increase for 2026/27 has been assumed. Those prescribed charges are highlighted in Appendix 11 to this report
- 10.5. As part of the wider transformation programme a fundamental review of all fees and charges is being undertaken. The review will benchmark all fees against comparator authorities, and provide an updated financial model for ascertaining the full cost, including all overheads and capital charges, of services for which charges should be levied. As the review is currently in progress, for many services, outcomes and recommended changes are likely to follow, with a report back to Cabinet in June with further recommendations, including any in-year options for further increases.
- 10.6. At its meeting of the 11th February 2026 Licensing Committee considered recommendations for changes to those fees and charges delegated to that Committee for determination. It should be noted that for 2025/26 there were few uplifts for licensing, and so some of the recommendations reflect the need to more closely reflect the increased cost of their administration and enforcement. The financial impact of estimated fee uplifts are included with in the budget estimates for the relevant Directorate.
- 10.7. For those fees and charges required to be reviewed by Cabinet, prior to Council consideration of the 2026/27 budget proposals, unless prescribed by statute, or where there is specific exception, either through initial review of the specific fee, or reason not to increase, a default recommendation of 5% was included, in order that associated fees become more in line with the cost of service provision. The overall estimated increase in General Fund fees and charges is estimated to be some £0.9m, and this is reflected in the draft estimates.

- 10.8. Cabinet agreed the 2026/27 fee structure for allotments at its meeting on the 17th November 2025, and the estimated net saving is also reflected in the draft estimates.
- 10.9. Appendix 11 provides a full schedule of fees and charges approved by Cabinet on 16th February 2026.

11. TRANSFORMATION PROPOSALS

- 11.1. The proposed transformation programme stands at £31m over three-years as itemised in Appendix 3b. Delivering this will be critical for ensuring financial sustainability and service recovery over the medium-term. To provide assurance over deliverability, £11m revenue funding and £20m capital funding has been provided within the MTF5, in addition to the Transformation Reserve of £2.7m.
- 11.2. A separate paper was presented to Cabinet to set out the resourcing, governance and implementation plan for the transformation savings. As set out elsewhere, a buffer of c.20% has been allowed within the £31m, bringing the net amount required to balance the budget to c.£25m.

12. BUDGET VIREMENTS

- 12.1. In developing the 2026/27 budget and undertaking due diligence, a requirement for technical virements will be required to correct coding, realign approved budgets, profile budgets and any other technical changes such as recognising Directorate service grants by budgeting income and expenditure.
- 12.2. 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 2026/27.

13. CAPITAL PROGRAMME

- 13.1. An update on the 2025/26 capital programme for both the GF and the HRA can be found within the Quarter 3 Monitoring report presented to Cabinet on 16th February 2026.
- 13.2. The capital programme 2026/27 to 2030/31 follows extensive work with services reviewing the current programme and determining what schemes can be removed, as well as what new externally funded schemes can be added and what additional capital expenditure is required to maintain the delivery of the Council's core operations and services. Appendix 13 shows the capital programme in detail for the GF and the HRA.

13.3. In accordance with the Council's capital strategy as set out in appendix 5, expenditure proposals must be affordable, sustainable and prudent, and aligned to the council's corporate plan priorities, with a focus on the following:

- Maximisation of external funding sources to minimise borrowing.
- Business critical – investment for safe delivery of essential services to residents and staff.
- New legislation – Investment required to comply with new legislative requirements.
- Invest to save – investment that transforms operational efficiency and generates a cashable positive return on investment.

13.4. All schemes that require new external borrowing will be subject to Capital Board review and sign off (chaired by the Director of Finance Corporate and Commercial). External Borrowing will also then require approval and sign off from the Section 151 officer and the Finance Commissioner in line with the terms of the Council's EFS from MHCLG before expenditure is committed and any funds are borrowed. This is in line with the secretary of state guidance which states that the commissioner will; providing advice and challenge to the Authority in the setting of annual budgets and a robust medium term financial strategy for the Authority, including strictly limiting future borrowing and capital spending.

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

General Fund Capital Programme	25/26	26/27	27/28	28/29	29/30	30/31	Total
Directorate	Revised Budget	Draft Estimate	26/27-30/31				
	£m	£m	£m	£m	£m	£m	£m
Adults	1.847	1.415	1.415	1.415	1.415	1.415	7.076
Children's Services	8.519	5.921	5.776	3.342	3.041	3.170	21.251
Regen, Housing and Env't	12.485	27.721	16.008	8.454	7.634	3.112	62.929
Corporate Resources	0.522	1.308	0.540	0.360	0.360	0.360	2.928
General Fund Capital Exp Total	23.374	36.366	23.739	13.572	12.451	8.057	94.184
Transformation Investment	4.000	8.000	9.000	3.000	-	-	20.000
Capitalisation Directions	15.709	42.899	22.433	-	-	-	65.332
General Fund: Total Expenditure	43.083	87.265	55.172	16.572	12.451	8.057	179.516
Funding							
Grant	(19.842)	(29.922)	(16.944)	(9.068)	(9.805)	(4.722)	(70.460)
s106	(1.838)	(0.393)	(1.029)	(0.879)	(0.041)	(0.200)	(2.542)
Capital receipts	-	(1.000)	-	-	-	-	(1.000)
Total External Funding	(21.680)	(31.315)	(17.973)	(9.947)	(9.846)	(4.922)	(74.002)
Prudential Borrowing (Service Capex Programme)	(1.694)	(5.051)	(5.766)	(3.625)	(2.605)	(3.135)	(20.182)
CD - Transformation Investment	-	(8.000)	(9.000)	(3.000)	-	-	(20.000)
Capital receipts (ND) to fund Transformation	(4.000)	-	-	-	-	-	-
Capitalisation Directions	(15.709)	(42.899)	(22.433)	-	-	-	(65.332)
Capital Financing Requirement	(21.403)	(55.950)	(37.199)	(6.625)	(2.605)	(3.135)	(105.514)
General Fund: Total funding	(43.083)	(87.265)	(55.172)	(16.572)	(12.451)	(8.057)	(179.516)

HRA CAPITAL EXPENDITURE	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total £m
Total - Repairs & Maintenance (RMI)	18.829	19.877	18.652	17.468	17.520	92.346
Total - Affordable Homes	6.200	5.000	5.000	5.000	5.000	26.200
TOTAL HRA CAPITAL PROGRAMME	25.029	24.877	23.652	22.468	22.520	118.546
FINANCING						
Major Repairs Reserve (MRR)	11.975	14.946	12.986	12.775	13.800	66.482
Capital Receipts Reserve (CRR)	8.763	5.641	10.666	9.693	6.720	41.483
Grant	2.791	2.791	0.000	0.000	0.000	5.581
Section 106	1.500	1.500	0.000	0.000	0.000	3.000
Revenue Contributions	0.000	0.000	0.000	0.000	2.000	2.000
Total Financing	25.029	24.877	23.652	22.468	22.520	118.546

13.6. The detailed GF programme by scheme is set out in appendix 13, Table 1, with the removals, reprofiling and additions set out in Tables 2 to 6 along with the funding assumptions. The HRA programme is also shown in table 7 of the same appendix.

13.7. The programme includes a total of £105.5m of indicative borrowing (EFS of £65.3m, £20.2m of capital expenditure and £20m of transformation investment). Further work will be undertaken to ascertain if there is any grant or section 106 funding that can be used to minimise borrowing as well as whether disposal receipts could be used to reduce the level of EFS. The estimated capital financing costs arising from the requirement for new borrowing against the indicative GF programme have been reflected in the in the treasury management section below.

13.8. This expenditure will be subject to internal approval at the capital board and Section 151 & Finance Commissioner approval before expenditure is committed and therefore the borrowing is required.

13.9. During the preparation of the capital programme 2026/27 – 20230/31, a detailed review of the current approved programme was undertaken with the following reductions/removals totalling £4.4m reflected in the capital programme as explained further in the table below:

Service/Scheme	£m
RHE- Environment	
Reduction in Electric Vehicle Network programme to bring in line with the revised programme and available funding agreed with DEFRA.	(0.225)
Reduction in Flood Defence programme to bring the project in line with the revised programme and available funding agreed with DEFRA.	(0.361)
Removal of one RCV from the Replacement RCV programme following a detailed reassessment of the requirement and phasing of the purchase.	(0.262)

RHE- Property	
Removal of the reception works budget at Observatory House as this will be considered as part of a wider review of the work requirements in Observatory House.	(0.050)
Rationalisation of the Estate Management Void Works programme. Expenditure on investment properties will only take place where required under the SBCs responsibilities as a landlord or to facilitate a disposal. This includes £1m for the demolition of the bus station canopy to make ready for disposal. The demolition costs will be offset against the capital receipt.	(3.464)
Total	(4.362)

13.10. In addition, following a review of scheme timelines there is a reprofiling of £7.1m from 2026/27 to later years in the recommended new programme as detailed in appendix 13, Table 5.

13.11. The key externally grant funded additions to the programme are:

- **RHE-Highways** - the DfT Highways and Transport funded consolidated programme and the DfT Bus Service Improvement Plan which comprises the Active Travel, Highways Maintenance, Bus Grant, and Local Transport Grant. £13.4m has been added to the existing programme, although the grant funding for these schemes has been confirmed SBC needs to submit a Local Transport Delivery Plan (LTDP) setting out how the funding will be prioritised. This leaves £8.8m budget which will be allocated when the LTDP has been agreed.
- **Adults DFG Grant** - it has been assumed Disabled Facilities Grant funding will continue in year 5 of the programme at the current level of £1.4m per year.
- **Children's Services** - the schools programme assumes Department for Education (DfE) funding will continue at current levels in Year 5 and includes additional funding of £3.9m in line with the grant funding available to Slough.

13.12. The total proposed additions of £32.7m to the programme are set out in Table 3 in appendix 13.

13.13. 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 is now reflecting an underspend on the GF service capital programme for 2025/26 of £2.9m. This is primarily slippage and relates to grant funded schemes and Cabinet approved reprofiling of service capital budgets £1.8m to 2026/27.

- 13.14. Following the 2025/26 closure of accounts a detailed review of any underspends will be undertaken to assess the 2026/27 implications with any proposed carry forwards brought back to Cabinet in the new financial year.
- 13.15. Any new schemes with a value over £0.5m 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.
- 13.16. Appendix 6 contains an update on flexible use of capital receipts which details how £1.3m has been spent of £4m which was set aside in a usable earmarked reserve to be used for transformation expenditure.

14. TREASURY MANAGEMENT STRATEGY

- 14.1 The 2026/27 Draft Treasury Management Strategy (TMS) was considered by Audit and Corporate Governance Committee at its meeting on 12 February 2026, and it was resolved that, subject to any amendments arising from the Cabinet, that it be submitted to Full Council for approval alongside the budget report. The TMS (appendix 7) 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.
- 14.2 The council must operate within the parameters of a balanced budget (taking account of the EFS detailed within this report), 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.
- 14.3 A key element of the TMS 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.
- 14.4 Detailed within other sections of this report is the requirement for £65.3m of EFS across the 2026/27 and 2027/28. This means the Council can borrow up to this amount to enable it to meet its on-going revenue expenditure, on top of this is the requirement for £20m of capital investment in transformation. The debt repayment strategy (appendix 8) assumes the repayment of any borrowing that cannot be funded from disposal receipts. The table below summaries this position:

Financial Year	EFS In Year £m	Transformation Investment £m	Capital Receipts applied £m	Minimum Revenue Provision £m	Borrowing Related to EFS £m
2018/19	78.0				
2019/20	47.5		7.7	2.9	
2020/21	24.9		0.0	4.5	
2021/22	60.0		1.7	5.5	
2022/23	56.6		107.2	7.8	
2023/24	46.3		26.9	4.5	
2024/25	23.1		75.6	4.9	
2025/26	15.7		8.7	2.8	
Sub Total	352.2	0.0	227.8	32.8	91.6
2026/27	42.9	8.0	27.7	3.0	
2027/28	22.4	9.0	21.4	3.6	
2028/29	0.0	3.0	30.3	3.8	
Total	417.5	20.0	307.2	43.3	87.1

14.5 Disposal receipts from the sale of assets are used to reduce the level of borrowing required under the terms of the Council's EFS agreement. The TMS strategy assumes £84.7m of GF disposals and £15.6m of HRA disposals over the next 4 financial years as profiled in the table below, asset sales are complex and subject to many variables, the position on asset disposals will be reported to Cabinet quarterly as part of the financial monitoring report.

Financial Year	GF Disposals	HRA Disposals
2026/27	27,731,629	12,798,000
2027/28	21,362,608	2,850,000
2028/29	30,301,713	
2029/30	5,272,917	
Total	84,668,866	15,648,000

14.6 A high-level assessment of the ongoing borrowing requirement to fund a capital programme for the following 5 years after the 5-year programme has been made, this has enabled the Council to develop a debt repayment strategy which shows how the Council plans to reduce the level of debt over the next 10 years (appendix 8).

15. HOUSING REVENUE ACCOUNT (HRA)

15.1. A report on the HRA 30yr Business Plan and Medium-Term Revenue & Capital Budgets 2026/27 is also set before Council for consideration. Set out below is the proposed HRA Revenue budget for 2026/27. In year surpluses are transferred to the ringfenced HRA general reserves to safeguard the Council against any risk and uncertainty in the current financial and operational environment for social housing and to meet future exceptional requirements.

Description	2026/27 Budget £m
Repairs & Maintenance	14.687
Housing Management	8.062
Centra Support Recharges	3.291
Estate Services	4.308
Capital Charges	15.062
Total expenditure	45.410
Dwelling Rental Income	(42.647)
Service Charges Income	(3.675)
Non-Dwelling Rental & Other Income	(1.132)
Total Income	(47.462)
(Surplus) / Deficit for the year	(2.052)

15.2. The 30-year HRA Business Plan is subject to mandatory, regular, and event-driven updates to ensure the long-term financial viability of Council housing services. A refresh has been recommended by commissioners following the development of the Housing Strategy, sample from the updated stock condition and other surveys underway, to and evidence the ability to meet the needs of tenants, compliance with consumer standards and scenario/sensitivity test its long-term viability.

16. DEDICATED SCHOOLS GRANT

Background to DSG position

16.1. The Dedicated Schools Grant provides funding for schools and is split into four blocks. For a period of five years up to 31 March 2028, 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.

16.2. Allocations to local authorities for 2026/27 were published in December 2025. The allocations to Slough are summarised in **Table 1** below:

Table 1: Year-on-year summary of DSG allocations 2026/27, by DSG Block

	A	(Note 1) B	A+B=C	D	D-C	(D/C) x 100
DSG Block	Gross DSG 2025/26 £'000	Plus specific grant actuals 2025/26 £'000	Adjusted total funding 2025/26 £'000	Provisional Gross DSG 2026/27 £'000	Year-on- year change £'000	Year-on- year change %age
Schools Block	£184,973	£4,699	£189,672	£192,182	£2,510	1.32%
Central School Services Block (CSSB)	£921	£0	£921	£935	£14	1.52%
Early Years	£24,942	£209	£25,151	£26,964	£1,813	7.21%
High Needs	£40,169	£2,105	£42,274	£42,403	£129	0.31%
Total 2025/26	£251,005	£7,013	£258,018	£262,484	£4,466	1.73%

Note 1: Schools Block includes specific grants for National Insurance Contributions (NICs) Grant and School Budget Support Grant (SBSG). Early Years Block includes Early Years National Insurance contributions and teachers pay grant (EYNTPG). High Needs Block includes Core Schools Budget Grant (CSBG and SBSG for special units and resource bases).

- 16.3. The **School Block** uplift largely reflects the transfer of grants into the DSG, including the Core School Budget Grant and National Insurance Contributions (NICs) Grant which is included in the DSG at a full-year rate for 2026/27.
- 16.4. Overall, there is a **£2.510m (+1.3%)** increase on the funding provided in 2025/26, including the NICs Grants and SBS Grants. There are, however, 332 fewer pupils in 2026/27, compared to 2025/26, who would have been funded at an estimated rate of **£1.946m**. If the 2026/27 pupil numbers had prevailed in 2025/26, the increase in 2026/27 would have been **+£4.456m (+2.4%)**.
- 16.5. Decisions have already been made about transferring **0.5% (£0.961m)** of Schools Block to CSSB (**£0.100m**) and HNB (**£0.861m**). Schools Forum to agree size of Growth Fund, which is the subject of a separate report and the Minimum Funding Guarantee, which must be set between -0.5% and 0% per pupil, compared to the baseline.
- 16.6. Overall, the **Central School Services Block** funding increases by **£14k**. School Forum already decided in November 2025 that **£0.100m** from Schools Block would be added to CSSB in 2026/27 for Admissions.

- 16.7. The additional **Early Years Block** funding of **£1.8m** supports the continued expansion of government-funded childcare to help more parents, particularly women, stay in and return to work. The key change for 2026/27 is the basis of counting 3- & 4-year-old part-time equivalent (pte) pupils. DfE has acknowledged that this approach will result in just under 3% fewer pte pupils being counted nationally (with the same underlying participation levels), but they have quantified that and added it to the funding rate, so that there is no loss of funding to the sector.
- 16.8. Further expansion of provision expected during 2026/27 to reflect the changes which took effect from autumn 2025 for Under 2s and 2YOs.
- 16.9. With all funding tied to termly censuses, local funding rates need to be sensitive to policy and practice which results in settings being funded for pupils who do not appear on the census (eg late admissions).
- 16.10. The **£0.1m** increase in the **High Needs Block** solely relates to passporting of grants at their full annualised rate; there is no other increase in the High Needs DSG. It is expected that, when the DfE publish their SEND White Paper, which they have indicated will be available in the Spring, funding announcements will accompany that.
- 16.11. Schools Forum already agreed in November 2025 that funding could be transferred to the High Needs Block in 2026/27 and the sum to be included in the budget proposals is **£0.861m**.
- 16.12. The DfE will recoup funding for high needs places and mainstream formula funding allocations at source for academies and free schools in Slough, as well as National Non-Domestic Rates funding for LA maintained schools and high needs place funding at FE colleges. The resulting net DSG which Slough will be managing during 2026/27 will vary if schools become academies or if allocations change.
- 16.13. The estimated starting position for 2026/27 is set out in **Table 2** below, taking account of the adjustments described above. This also includes the forecast net spend on the basis of expected commitments during 2026/27. It is evident that there is insufficient DSG available to cover known commitments. In February 2026, it was confirmed in the final Local Government Finance Settlement that the Safety Valve Programme would cease at the end of March 2026. Instead of receiving the final planned £6.480m instalment of the Safety Valve, this would be replaced by a High Needs Stability Grant, (HNSG). The HNSG will be based on 90% of the gross DSG deficit at the end of 2025/26 (excluding any Safety Valve receipts from the whole programme) less the amount of those Safety Valve receipts; an estimated amount of £15.004m. Officers expect a £20.9m in-year deficit, leading after HNSG to a £5.9m adverse movement in the DSG cumulative deficit.

Table 2: Summary of available DSG funding 2026/27, by block, AFTER RECOUPMENT, and forecast net position by year-end.

DSG Block	Gross DSG 2026/27 (Dec 2025)	less estimated ESFA recoupment Note 1	Movement between blocks	Net DSG income available to LA	Forecast net spend position 2026/27	Year-end balance
Schools Block	£192,182	-£148,644	-£961	£42,577	£42,973	£396
Central School Services Block	£935		£100	£1,035	£1,035	£0
Early Years	£26,964			£26,964	£26,964	£0
High Needs	£42,403	-£10,896	£861	£32,368	£52,919	£20,551
Total 2025/26	£262,484	-£159,540	£0	£102,944	£123,891	£20,947
Plus Estimated High Needs Stability Grant 2026/27				£15,004	£0	-£15,004
TO RESERVES: Forecast net movement in DSG 2026/27				£117,948	£123,891	+£5,943

16.14. This is a difficult position for Slough to be in. Many other LAs are unable to set a balanced budget for their DSG, too.

16.15. The Chartered Institute of Public Finance and Accountancy (CIPFA) has indicated in its publications (eg Reforming SEND Finance – February 2025) that the statutory override for the DSG (referred to in **section 3** earlier) is not consistent with good financial management. Indeed, even in circumstances where large DSG deficits are disregarded on the Council's balance sheet, the borrowing costs associated with maintaining them is likely to impact on the Council's General Fund position.

16.16. The statutory override creates further tensions as Local Authorities are not permitted to budget for a deficit. Equally, where there is an underlying overcommitment and an absence of a robust plan to recover the deficit position, officers fulfilling their statutory responsibilities may question the authority on which they are able to make new resource commitments within existing policies and regulations.

16.17. The recently appointed Government SEND Commissioner for Slough has instigated the creation of a set of governance arrangements for managing Slough's SEND strategy, including improving the financial position. This may or may not lead to requests for key decisions requiring Cabinet approval later in the financial year.

16.18. The recommended approach was to invite Cabinet to agree the Block funding at the level of the available grant as the budget approval for 2026/27 (**i.e. £102.9m**). Cabinet also noted the expected in-year variation of **£20.9m**, based on the assumptions set out later in this report.

DSG Deficit and Safety Valve

16.19. 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.

16.20. By the end of 2021/22, the DSG deficit had reached **£25.4m**. In order to avert reaching the prevailing, estimated, 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.

16.21. **Table 3** includes the payment received / to be received from the DfE since 2022/23, if the Safety Valve were to continue to the end of 2026/27 as previously planned.

Table 3: Schedule of original and revised profile of Slough Safety Valve payments

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

As indicated above, the Safety Valve is to cease at the end of 2025/26 and be replaced by a High Needs Stability Grant. Subject to the successful submission of a local SEND reform plan, LAs will receive a grant equivalent to 90% of their cumulative DSG deficit on 31st March 2026. For Safety Valve LAs, they will be entitled to the balance of 90% of their DSG deficit (without any Safety Valve) less their Safety Valve receipts. For Slough, that is estimated to be $((£18.9m + £20.5m) \times 0.9) - £20.5m = £15.0m$. This will replace the £6.48m set out in the final row of the table above.

16.22. **Table 4** indicates how Safety Valve has affected the cumulative DSG deficit reported since 2022/23. By March 2025, the DfE had paid Slough **£17.3m** of

the potential **£27m** Safety Valve support. Without that support, the DSG deficit at the end of 2024/25, would have been £27.7m, but the DfE support meant that Slough ended the year with a net deficit of £10.5m. At that point, the net DSG deficit was lower than the projected further Safety Valve support of £9.7m. With the introduction of the HNSG in 2026/27, the total combined Safety Valve / HNSG increases from £27.0m to £35.5m, but the LA is forecast to end 2026/27 with a cumulative deficit on the DSG of £24.8m.

Table 4: Summary impact of Safety Valve support on DSG balance position since 2022/23

Movement of DSG deficit	Without Safety Valve £m	Safety Valve / HNSG Impact £m	Net DSG position £m
Net DSG deficit b/f 2022/23	£25.4m	£0m	£25.4m
In-year movement 2022/23	+£0.3m	-£10.8m	-£10.5m
Net DSG deficit b/f 2023/24	£25.7m	-£10.8m	£14.9m
In-year movement 2023/24	-£0.4m	-£4.4m	-£4.8m
Net DSG deficit b/f 2024/25	£25.3m	-£15.2m	£10.1m
In-year movement 2024/25	+£2.4m	-£2.1m	+£0.3m
Net DSG deficit b/f 2025/26	£27.7m	-£17.3m	£10.5m
Q3 forecast movement 2025/26	+£11.7m	-£3.2m	+£8.5m
Net DSG deficit b/f 2026/27	£39.4m	-£20.5m	+£18.9m
Current projected in-year movement 2026/27	+£20.9m	-£15.0m	+£5.9m
Forecast position at end of 2026/27	£60.3m	-£35.5m	£24.8m

16.23. The Q3 2025/26 forecast monitoring position on the DSG, reported to Cabinet in February 2026, indicates an in-year deficit of **£11.7m**, offset by the Safety Valve contribution of **£3.2m**. The tables earlier in this report explain the current forecast net overcommitment of **£5.9m** on the DSG for 2026/27 (ie **£20.9m** in-year deficit, offset by **£15.0m** HNSG contribution).

DSG Budget proposals for 2026/27

16.24. Schools Forum considered the DSG budget for 2026/27 for the Schools Block, Central School Services Block, Early Years Block and High Needs Block at its meeting on 15 January 2026.

16.25. 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).

16.26. Clear proposals about the basis for allocating the 2025/26 budget were agreed by Schools Forum (SF) and these are summarised in **Table 5**.

Table 5: Status of DSG proposals for 2026/27, following Schools Forum meeting 15 Jan 2026

Block	Component	Funded from Block £'000	Recoupment & Transfers between blocks £'000	Total LA funding for 2026/27 £'000	Status
Schools Block	Mainstream funding formula (schools and academies)	191,167		191,167	SUPPORTED BY SF. Cabinet to DECIDE
	Set the Minimum Funding Guarantee at 0% (£0.121m included in formula above)	N/A	N/A	N/A	
	To Growth Fund (a further £396k to be funded from unspent allocation from 2025/26)	54		54	DECIDED BY SF
	To Central School Services Block (Admissions)	100	-100	0	
	To High Needs Block	861	-861	0	
	Less estimated DfE recoupment	0	-148,644	-	£148,644
Total Schools Block		£192.182	-£149,605	£42,577	
Central School Services Block (CSSB)	LA Safeguarding Children Board	30		30	DECIDED BY SF
	Servicing Schools Forum	64		64	
	Admissions (plus £0.100m from Schools Block)	231	100	331	
	Copyright Licences	187		187	
	Education Welfare	204		200	
	Asset Management	13		13	
	Statutory & Regulatory Services	206		206	
Total CSSB		£935	£100	£1,035	
Early Years Block	Distributed to settings on rates proposed for the local 2026/27 EYFF using the participation levels included in the EY DSG for 2026/27	23,661		£23,661	SUPPORTED BY SF. Cabinet to DECIDE
	Contingency	250		250	
	Early Years Inclusion Fund	472		472	
	Allocations for Maintained Nursery Schools, consistent with the amounts in the 2025/26 EY DSG	1,330		1,330	
	Disabled Access Fund	121		121	Payable as per DfE requirements
	Early Years Pupil Premium	376		376	DECIDED BY SF
	Central Team funding	754		754	
Total Early Years Block		£26,964	0	26,964	
High Needs Block	Gross HN DSG and £0.861m transferred from Schools Block	42,403	861	43,264	Cabinet to DECIDE.
	Less estimated DfE recoupment		-10,896	-10,896	Technical adjustment advised by DfE
Total High Needs Block		42,403	-£10,035	33,368	
GRAND TOTAL DSG 2026/27		£262,484	-£159,540	£102,944	
Cabinet asked to agree proposed net DSG budget for 2026/27 at the level of the grant				£102,944	
Forecast net spend on DSG 2026/27				£123,891	See earlier table
Cabinet asked to note forecast overspend for 2026/27				£20,947	

16.27. The decisions approved by Cabinet were:

- to agree 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 each of the DSG Blocks, consistent with the available funding for 2026/27 of **£102.944m**, noting the **£20.947m** over-commitment in the DSG against that budget.

16.28. **The mainstream schools funding formula** is consistent with the approach taken in 2025/26. 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 2026/27 to move at least 10% closer than they were in 2025/26.

16.29. For Slough, only the mobility factors fell outside the range for 2025/26, but Schools Forum, following consultation with all schools, agreed to change the values to match the NFF for 2026/27. There were no other proposed changes to the formula for 2026/27.

16.30. The principles that informed the formula for 2026/27 were, therefore:

- The formula factor values used in the funding formula for 2025/26 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 2025/26, which are being absorbed into the DSG for 2026/27 (ie National Insurance Contributions (NICs) Grant and School Budget Support Grant (SBSG), including 2025/26 Area Cost Adjustment).
- Mobility Factor to be set to the NFF value without further amendment
- National Non-Domestic Rate amounts for each school will be as per those advised by DfE. (ie 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) of 4.2% from those used in 2025/26, consistent with the uplift reflected in those amounts in the NFF for the affected schools. (The LA has not yet been successful in persuading the DfE to make a stepped increase to the Schools Block PFI factor in the DSG)
- All other factor values to be uplifted by a flat percentage (1.532%) to distribute the available funding, subject to:

- o Where the resulting factor values are outside the permissible range (ie +/- 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.
- o Schools and academies to be entitled to minimum funding of £5,115 per primary school and £6,640 per secondary school).
- o Schools for be protected by the Minimum Funding Guarantee of 0% for 2026/27, which is the maximum permissible amount this year. (ie schools would be guaranteed at least the same per pupil funding for pupil-led funding in 2026/27 as in 2025/26).
- o Any modest, residual headroom that cannot be allocated by a per pupil amount to two decimal places (ie roundings) be adjusted on the Growth Fund (ie likely to be pennies or only a few £s in total).

16.31. Schools Forum supported this approach, and the resulting formula values and individual school budgets are set out in Appendix 4.

16.32. Those figures have been submitted to the DfE by their deadline of 22 January 2026.

16.33. DfE require confirmation by 28 February 2026 that there is political support for the mainstream funding formula approach reflected in the figures provided to them.

16.34. **The early years funding formula** has not changed in terms of the formula factors. The values, however, have changed to reflect the unit values in the National Funding Formula and the local arrangements for centrally retained funding, Early Years Inclusion Fund and contingency..

16.35. The summary use of the early years DSG for 2026/27 are set out in **Table 6**.

Table 6

Proposed Early Years Budget 2026-27

Age range	All pupils	Deprivation	Contingency	Inclusion	MNS	EYPP	DAF	Total for settings	Centrally retained	GRAND TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
3&4YOs	£13,070	£177	£80	£285	£1,330	£239	£94	£15,275	£421	£15,696
2YOs	£6,149	£94	£70	£147	£0	£127	£22	£6,610	£200	£6,810
U2YOs	£4,164	£7	£99	£40	£0	£10	£5	£4,324	£133	£4,458
Total forecast commitments 2026-27	£23,383	£278	£250	£472	£1,330	£376	£121	£26,210	£754	£26,964

The formula values that underpin this are in **Table 7**.

Table 7 – Proposed Slough Funding Rates comparison 2025/26 to 2026/27

Component	2025-26 rates	2026-27 rates	£ increase	% increase
3-4 Yr Old	£6.51	£6.92	£0.41	6.30%
2 Yr Old	£9.46	£9.50	£0.04	0.42%
U2 Yr Old	£12.95	£13.26	£0.31	2.39%
Deprivation	£0.78	£0.85	£0.07	8.97%
SEN Inclusion	£130,000	£472,000	£342,000	263.08%
EYPP	£1.00	£1.15	£0.15	15.00%
DAF	£938	£975	£37	3.94%
Pass through Compliance	96%	97%		

16.36. These proposals set out clearly how the early years funding will be allocated in 2026/27. The modest increase for 2 year-olds (+0.42%) arises because the original inclusion of Bright Futures 2YOs, separate to the arrangements for Working Families 2YOs, did not include any deduction for the SEN Inclusion Fund, nor an appropriate contribution to the contingency fund. The arrangements for 2026/27 put all age-groups on an equal count basis and the approach for all needs to be consistent. The **£9.50** figure is the outcome of applying the same principles to all age-groups.

16.37. Members are advised that the funding received from the DfE for Early Years DSG is driven by termly counts for all age groups.

16.38. The contingency of **£0.250m** in the proposals is larger than the **£41k** that was set aside in 2025/26. This is because a termly count is being used for the first time for 3&4 year-olds. Local policy and practice allows pupils to be funded if they enrol at settings later in a term, after the termly census has taken place. Those pupils would not attract DSG income and, if there were sufficient of them, the LA could find itself overspent on the Early Years DSG. The contingency was calculated with reference to the numbers of late admissions in the previous three terms. Officers believe this contingency is prudent and monitoring arrangements during 2026/27 will have to specifically track for this issue.

16.39. **The High Needs budget** is the main focus of the Safety Valve agreement with the DfE. The available funding for 2026/27 is insufficient to meet the expected commitments; officers presented a forecast position to Schools Forum that indicated a forecast in-year overspend of **£20.5m** against the available DSG.

Table 8: Forecast budget overspend against available DSG funding 2026/27

Component	Forecast gross budget overspend 2026/27 £'000	Less estimated recoupment £'000	Forecast net budget overspend 2025/26 £'000
1. Places only	£13,113	-£10,896	£2,217
2. SEND and AP Top-Ups	£46,808		£46,808
3. Other High Needs provision	£3,894		£3,894
Total allocations	£63,815	-£10,896	£52,919
Funding transferred from Schools Block	£861		£861
High Needs DSG Funding (Gross)	£42,403	-£10,896	£42,403
Total funding	£43,264	-£10,896	£32,368
Net position	£20,551	0	£20,551

16.40. **High Needs Places.** The LA has formally agreed to increases in Autumn 2026, as part of the DfE's November place change exercise, for:

- Arbour Vale (for its satellite provision) by 60 places;
- Marish by 25 places; and
- Willow for a new provision with 12 places.

16.41. There will be interim arrangements with Arbour Vale and Marish for the summer term, outside of recoupment. The LA expects to agree additional places, possibly as many as 100 with Windsor Forest College Group, subject to the high needs numbers on their January 2026 census. Provision has been set aside for 27 early years places, but this is subject to evaluation of the proposed initiative and then capacity for 54 additional places during 2026/27.

16.42. **High Needs Top-ups.** The forecast is based on the current cases that are expected to still be open on 1st April 2026, plus provision for new cases from January 2026 through to March 2027. As indicated previously, we are expecting 43 cases per month until early April 2026, then 30 per month thereafter, with around 100 leavers in the summer. The average annual cost of the cohort of 2,028 existing cases for 2026/27 is £17,533, compared to £16,923 for the 1,989 fte cases being funded in 2025/26. This suggests that either the profile of cases is shifting to more expensive provision or the rates of funding in the summer term 2025 were lower than those in the autumn term 2025.

16.43. The inclusion of Core School Budget Grant in specialist provision and Schools Budget Support Grant in mainstream special units and resource bases in 2026/27 accounts for **£2.233m** more commitments than were previously

expected. This is matched by additional High Needs DSG to that value, so the impact is neutral.

- 16.44. Inflation is included at 1.5% but this assumption will need to be revisited. The effective freezing of high needs top-up rates in Slough puts pressure on the funding bands and the sustainability of that will need to be reviewed.
- 16.45. For 2026/27, it is currently assumed that half of all new EHCP cases will be funded at the INMSS average rate because local provision is expected to be at capacity. This assumption needs to be reviewed as additional local capacity in special schools and resource bases has been agreed over this academic year and beyond.
- 16.46. A potential, unquantifiable risk relates to cost pressures which may emerge once backlogs of annual reviews are cleared. This is likely to require resources from the General Fund as most annual reviews are not being completed because the focus of the available resource is on completing assessments for EHCPs.
- 16.47. **Services.** These services are being reviewed and during 2026/27 revised budgets for existing commitment and new initiatives may be agreed. For instance, there are specialist teacher posts to support the graduated approach locally, as well as other priority actions inputs arising following the OFSTED SEND inspection that will need budgets. Other initiatives, such as early year hubs and local inclusion funds will need formal approval if they are to proceed. For the moment, these budgets have been increased by 2.5%, apart from the PFI contribution, which rises by 4.2% to be consistent with the uplift reflected in the PFI factor in the Schools Block.
- 16.48. **DSG Income.** The actual High Needs DSG for 2026/27 only included the passporting of grants. There was no increase in the available funding otherwise. It is expected that funding announcements will accompany the publication of the SEND White Paper later this term. Schools Forum decided to continue to transfer funding from Schools Block at its meeting in November 2025 and this amounts to **£0.861m**.
- 16.49. All other things being equal, this produces a forecast deficit in 2026/27 of **£20.551m**.
- 16.50. In summary, on the DSG, Cabinet approved the DSG funding arrangements set out in this section.

17. BUDGET RISKS

- 17.1. The budget for 2026/27 and MTFS considers financial risks that may materialise and if not mitigated will impact on the Council's ability to manage within available resources. As part of approving the budget in February 2026, 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 9 provides further detail and mitigations for each budget risk identified.
- 17.2. Budget risks have been assessed using the Council's corporate risk management approach to evaluating risks in conjunction with the risk manager. A summary of the risks are set out below and detail included in Appendix 9.

Risk Category	Red £m	Amber £m	Yellow £m	Green £m	Total £m
Funding					0.000
Inflation		0.500	1.324		1.824
Demand	11.740				11.740
Savings		1.400			1.400
Companies	5.000				5.000
Corporate		2.000		6.000	8.000
Financing Costs			0.347	0.700	1.047
Total	16.740	3.900	1.671	6.700	29.011
Reserve Coverage	100%	50%	50%	25%	
Weighted Risk	16.740	1.950	0.836	1.675	21.201

- 17.3. The Council's General Fund reserve exceeds the weighted risk allowance. In addition, other reserves which could be brought to bear in the event that risks materialise are set out in section 18, including the Budget Smoothing Reserve and potentially the Redundancy Reserve. Risks will need to be closely monitored during 2025/26 to limit the council to risk exposure and impact on financial resilience.
- 17.4. The Council has sufficient reserves in 2026/27 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 2026/27 to limit

the Council's risk exposure and any impact on financial resilience. It is prudent to allow for a corporate contingency to manage fluctuations and budget risks including the pay award assumptions for 2026/27. The following budgets are held corporately:

	£m
Non-Delivery of Transformation Savings based on detailed confidence review.	1.4
Core Spending Power – Provision for new burdens associated with additional funding.	1.4
General Contingency for budget risks.	2.2
Subtotal Corporate Contingency	5.0

18. RESERVES

- 18.1. 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.
- 18.2. The table below shows a summary of the reserves held by the Council and the forecast balance as at 31 March 2026. By 31 March 2026, the Council is expecting to hold a General Fund reserve of £9.465m having estimated that £15.5m will be consumed by the 2025/26 overspend (based on Q3 Forecasting). £8.972m is 5% of net revenue expenditure in 2026/27. This is evidently insufficient so will be resolved by the additional EFS as set out in the table overleaf.

MTFS Reserve	April 2025 Reserves Position	Budgeted or Forecast Transfers to/(from) reserves 2025/26	Forecast Reserve Position as at 31/3/2026
Transformational Reserve	3.657	(0.998)	2.659
Directorate Carry Forwards	0.186	(0.123)	0.063
MTFS Reserve Total	3.843	(1.121)	2.722
Better Care Fund	1.278	0.000	1.278
Public Health Reserve	1.818	(1.174)	0.644
Redundancy/Severance Payments	5.173	(0.226)	4.947
General Reserve	23.465	1.000	8.972
<i>(2025/26 overspend)</i>		<i>(15.493)</i>	
Budget Smoothing Reserve	5.060	(1.373)	3.687
Other Earmarked Reserves	2.749	0.000	2.749
Earmarked & General Reserves Total	43.386	(18.387)	24.999

- 18.3. The table below shows expected movements on the General Fund from the above position over the three-year MTF5 period, with the reserve amounting to approximately 10% of net spend once the 2025/26 overspend has been addressed.

General Fund Reserve	2025/26	2026/27	2027/28	2028/29
Opening Balance	23.465	8.972	19.972	22.972
Contribution in base budget of £1m per year, with a further £10m in 2026/27 and £2m in 2027/28 as part of the Council's EFS request.	1.000	11.000	3.000	1.000
Assumed impact of 2025/26 overspend	(15.493)			
Closing balance	8.972	19.972	22.972	23.972
Net revenue budget	175.527	236.619	226.515	219.828
Percentage of net revenue budget	5.11%	8.44%	10.14%	10.90%

- 18.4. CIPFA publish a financial resilience index on key metrics across all English councils. One metric measures the percentage of 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. Whilst this provides comparative data, the Council will need to consider its reserve strategy which is set out in Appendix 10.
- 18.5. CIPFA publish a financial resilience index on key metrics across all English councils. One metric measures the percentage of 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.
- 18.6. As part of the Council's recovery and improvement plan, a reserves strategy has been appended to set out how reserves will be replenished and set at an appropriate level to manage financial health and risks.

19. CONSULTATION AND ENGAGEMENT

19.1. Equality impact assessment

19.2. The Equality and Human Rights Commission advises that alongside ensuring that equality impact assessments are carried out for individual decisions, the Council should also undertake a cumulative impact assessment when there are a range of savings or changes being proposed at the same time. A cumulative impact assessment has been undertaken to support the finalisation of the budget and MTF5.

19.3. Given the Council's acute financial position, there could have been considerable cumulative equality impacts relating to the 2026/27 budget. The assessment concludes that the strategic approach to the MTF5 and the move to this new operating model and related Transformation Programmes have enabled the Council to minimise cumulative equality impacts in the following ways:

- **A focus on sustainability over a three year period:** the proposed MTF5 covers three years, aligned to the Government's three-year funding settlement. By taking a three year approach, it has enabled savings to be achieved through Transformation. **This approach avoids more traditional service cuts which would have led to a greater level of cumulative impacts.**
- The re-basing of the budget to address pressures- including £25m predominantly for Temporary Accommodation and Adult Social Care. This is intended to protect services for highly vulnerable groups. **Whilst this does not bring positive impacts it protects the most vulnerable groups against further negative impacts.**
- A focus on financial grip and operational improvements – **this recognises that there are opportunities to realise efficiencies and increase income which helps protect service budgets.**
- The Transformation Programme is underpinned by the adoption of a new Operating Model that moves to the Council operating as an “**Enabling Council,**” designed to meet the needs of Slough's diverse communities. **The Transformation Programme seeks to tailor services more towards the specific diverse needs of Slough residents, as summarised in the November Transformation Plan.** Programmes therefore focus on services being more enabling, working more in partnership with residents and partners, developing more accessible services that seek to get thing right first time, support independence and work preventatively to tackle root causes
- Alongside this, there are Transformation proposals that are driven by, a strong modernisation agenda, **as it is recognised that there is more to do to make processes more efficient and effective, reducing costs and increasing income. This also helps protect service budgets.**

- 19.4. In order to make a strong case for Exceptional Financial Support, the Council has to show it is doing everything possible to balance budgets. This is why there has been an increase to Council Tax and a reduction in Council Tax support. Council Tax increased disproportionately impact those on lower incomes, as a “regressive tax.” These decisions, however, have been made against a challenging background, and alternative choices would likely result in increasing borrowing or reducing service levels.
- 19.5. The assessment identifies the proposals that have an impact on residents or staff, and details the specific groups that are impacted, and summarises the cumulative impacts. The assessment identifies the following impacts, noting more work was needed to identify the impacts in future years:

Positive impacts

- Single homeless people- a typical single homeless person in Slough is **male, aged 26–55, and likely to be an EU national.**
- Children /older people /disabled people (who are most impacted by poor air quality)

Impacts as yet to be fully assessed:

The main groups impacted by transformation include:

- Disabled adults who are mental health service users
- Potential adult social care clients – disabled adults and older people
- Residents in private rented sector
- Residents in housing needs - disabled people, women (especially those affected by domestic abuse or pregnancy), young people and care leavers, ethnic minorities, migrants with insecure status, rough sleepers, older people, and those facing language, literacy, or digital barriers.
- Residents who use customer services: The service responds to between 3500 and 4500 calls per month and also sees between 700-800 people in person. From listening to calls and observing in person sessions, there are a core group of residents who need help and could be more effectively engaged in a different way to meet their needs and reduce repeat contacts – this 5% of callers were responsible for over 30% of all Customer Services calls received.
- Disabled children with SEND.

- 19.6. The impacts from these changes are yet to be fully analysed and the intention is for these to be neutral or positive as service cuts are not proposed. Analysis will take place as part of the EIA accompanying the decision making process.

19.7. The proposals also include plans for greater automation and digitisation. The full impact of these proposals are yet to be analysed, These plans seek to make it easier to do business with the Council and within the Council rather than a blanket move to digital by default. Indeed, the Council is committed to developing its face to face offer into a more rounded support offer that resolves issues for the most vulnerable residents as set out in the November Transformation Plan.

Negative impacts:

There are proposals which impact lower-paid residents and staff which are detailed in the full cumulative impact assessment, and include the increase to council tax, the reduction in council tax support and operational savings affecting low income staff. Lower paid residents in Slough are overrepresented by:

- **single parents (mostly women)**
- **children,**
- **disabled people and carers**
- **Asian/Muslim households, who are more likely to have larger families and lower incomes.**
- There are also potential *negative* impacts for motorists and passengers, which would include **disabled people**.

19.8. The assessment makes recommendations in relation to:

Programme Management and Governance

- The approach to achieving financial sustainability is reliant on the successful delivery of major programmes to achieve financial grip, operational savings and transformational savings. To ensure these achieve the intended benefits, a well resourced implementation programme will be needed covering:
 - Programme management of transformation
 - Support from corporate services like Digital and Finance, HR and change support
 - Culture change, communications and resident engagement.
- Tracking of financial and other benefits needs to pay close attention to any unintended negative impacts. The council has established a Design Authority to support the implementation of change.
- Programme governance needs to be appropriate for the size and scale of the programme of financial grip, operational savings and transformation.

Continued analysis and cumulative impact assessments

- Where proposals are still under development, business cases should fully assess equality impacts and identify the need for and carry out consultation as required.
- This Cumulative Impact Assessment should also be kept under review
- Given the cumulative impacts identified on low-income groups, work will be needed to target hardship support and to offer this support in hubs and community setting should be supported and developed.
- The proposals also include plans for greater automation and digitisation. The full impact of these proposals are yet to be analysed. An equality impact assessment should be undertaken iteratively to track these impacts, in line with EHRC guidance points.

Communications and Resident engagement

- Establish regular communications and engagement from early in 2026/27 to further test and develop resident views of budget and transformation plans, using more diverse routes. This closer engagement with residents will also help ensure that the lived experience of transformation and change is captured, including any unintended negative impacts. This communications and engagement forms part of resourcing proposals that support transformation.

19.9. Consultation

19.10. Corporate Improvement Scrutiny Committee undertook scrutiny of the proposed budget and made recommendations to Cabinet. These recommendations and Cabinet's response are set out in the report included at Appendix 14.

19.11. Externally, a survey was published online from 09/01/2026 to 30/01/2026 to gauge views on the plans that were published in the budget update agreed by Cabinet in December 2025. In total 38 responses were received. The demographic of respondent was:

- **Female (55%)** and **Male (37%)**, with small numbers preferring not to say.
- Mainly aged **40–69** (66% combined).
- Predominantly **White British** (50%), with small representation from Asian, Black and mixed-heritage groups.
- **55%** reported no disability, while **~30%** reported a disability or long-term condition (hearing impairment, long-term conditions, mental health).

19.12. These demographics reflect some of the groups who are anticipated to be most impacted – women, older people and disabled people. Younger people and ethnic groups are not represented.

Respondents usage of services was as follows:

- Adults: 87% of respondents did not use Adult Social Care. Only a small number were carers or had family users.
- Children's Services – 19 % have direct involvement (carer/family)
- Regeneration and Environment: 55% use these services There was strong representation from residents affected by changes to Housing, Waste and recycling, Street cleansing and Parking and enforcement
- Council Management & Support Functions: 42% use these services

19.13. The limited number and range of responses reflect the challenging context in which this budget was set. Now that a three year MTF5 and transformation programme has been established, communications and engagement will be planned from early in 2026/27 to further test and develop resident views, using more diverse routes. This communications and engagement forms part of resourcing proposals that support transformation.

Residents expressed the importance of the following as part of the budget setting process:

Place

1. Cleaner, safer streets and better waste management
2. Stronger enforcement (parking, fly-tipping, ASB) and community safety
3. Visible regeneration, not decline

There were concerns raised about how the budget may impact negatively on cleanliness and safety.

People

4. Protecting vulnerable residents (adults & children and their carers)

Concerns were raised about whether proposal would affect this group of residents, and whether Children's services were already stretched

Council

5. Better council efficiency and accountability and collaboration with neighbouring authorities

There was stronger support for savings proposals in this area

19.14. Resident engagement was limited this year by the availability of detail on how the budget would be balanced and the overall implications for each service. Individual comments have been passed on to Executive Directors for consideration in future decisions on the implementation of savings. Residents will continue to be engaged with as the Council implements the proposed transformation plan.

20. IMPLICATIONS OF THE RECOMMENDATIONS

20.1. Financial implications

20.2. This is a financial report with implications set out throughout.

20.3. Legal implications

20.4. 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 2026/27 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.

20.5. 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. Some savings proposals have already been through or will have been through a decision-making process prior to inclusion in the budget. Details of the status of any savings proposal and whether it is subject to a future decision are included in the appendix on savings proposals. As decisions on some proposals may not have been made by the time the budget is presented, it is proposed to hold a risk contingency to manage the risks that some savings are not capable of full deliverability in 2026/27 and the risk of growth pressures.

- 20.6. 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 MTF5, limiting future borrowing and capital spending. The Explanatory Memorandum to this Direction confirms that in practice most decisions are expected to be taken by the Council, however the Directions are designed to give the Commissioners the power to tackle weaknesses identified to ensure the Council is better equipped to meet the best value requirements. Cabinet must take account of the advice and comments of the Commissioners as set out in this report.
- 20.7. The direction also requires the Council to take prescribed actions. These include preparing, agreeing and implementing an improvement and recovery plan to the satisfaction of the commissioners, with resource allocated accordingly. The plan must include as a minimum, amongst other matters, a refreshed rolling MTF5, Capital Strategy, Treasury Management Strategy, aligned with the new target operating model and transformation plan and demonstrating the Council's financial sustainability and resilience, over the period of the strategies.
- 20.8. 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 him 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.
- 20.9. **Risk management implications**

20.10. As part of approving the budget in February 2026, 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. This report provides detail of financial risks.

20.11. Environmental implications

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

20.13. Equality implications

20.14. Equality implications are considered by the decision-making on individual proposals. A cumulative Equalities Impact Assessment is included at Appendix 12.

20.15. Procurement implications

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

20.17. Workforce implications

20.18. Some of the proposals underpinning the budget will have workforce implications. The Council will follow its approved organisational change processes for these and updates will be provided to Employment Committee on any significant changes. The Council holds a reserve to cover the costs of redundancies.

20.19. Property implications

20.20. The Council is continuing its asset disposal programme as part of its recovery programme. In September 2025 a report updating Cabinet on the Property Capital programme was submitted. In addition, updates are provided as part of the quarterly reporting process & will be included within the wider Treasury Management Strategy referenced in section 13. The budget proposals include the revenue savings associated with the disposal of operational assets and the relocation or changes in service provision.

21. Background documents

None

Appendices –

- 1 Council Tax Resolution [To follow when final parish precepts received]**
- 2 Proposed Budget 2026/27 by Directorate**
- 3 Budget Proposals:**
 - a. Growth**
 - b. Savings**
- 4 Dedicated Schools Grant –**
 - i) Schools Block Local Funding Formula**
 - ii) Individual Schools Budget**
- 5 Proposed General Fund Capital Programme 2026/27 – 2030/31**
- 6 Flexible Use of Capital Receipts Strategy**
- 7 Treasury Management Strategy**
- 8 Debt Repayment Strategy**
- 9 Budget Risks Register**
- 10 Reserves Strategy**
- 11 Fees and Charges**
- 12 Cumulative Equality Impact Assessment**
- 13 Capital Programme 2026/27 – 2030/31**
- 14 Report from Corporate Improvement Scrutiny Committee including Cabinet response**

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Appendix 1 - Council Tax Resolution

The Council is required by law to calculate and set its Council Tax for 2026/27 by 11th March in the preceding financial year to the year in which the charges will be made.

Council Tax Resolution for 2026/27:

That Council:

- 1) Approve an increase in the Council's element of the Council tax for a band D property of £95.96 for 2026/27, leading to a band D Council Tax of £2,019.05 per year, excluding the precepts from Police, Fire and Parish Councils.
- 2) Note that 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 Finance Settlement.
- 3)
 - a) Note that Wexham Court Parish Council has not issued a formal precept notification to SBC in advance of Full Council. Section 41 of the Local Government Finance Act 1992 and "The Billing Authorities (Anticipation of Precepts) Regulations 1992" allow the Borough Council to anticipate a precept on behalf of a Parish Council (a local precepting authority).
 - b) Approve that having not received precept notification from Wexham Court, and pursuant to Section 41 of the Local Government Finance Act 1992 and "The Billing Authorities (Anticipation of Precepts) Regulations 1992", the Council resolves to anticipate the amount for said parish.
 - c) Approve that the precept amount for Wexham Court Parish Council be set at a total of £110,675 and £75.67 (Band D Equivalent) – This is in line with the regulations that state: "the amount anticipated shall not exceed the highest amount of any precept issued by the local precepting authority for any of the three immediately preceding financial years increased or decreased in proportion to the difference between the retail prices index for September of the financial year preceding that in respect of which the calculations are made ("the prior year") and the retail prices index for September of the year preceding the prior year." The amount retains the same overall precept (after adjustment for the tax base) as 2025/26 which was set by the Parish Council at £110,680 (£77.00 Band D).
- 4)
 - a) Approve 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 2027 is as specified below and that the Council Tax be levied accordingly.

(b) Note that at its meeting on 19th January 2026 Cabinet calculated the following Tax Base amounts for the financial year 2026/27 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:

- (i) 45,166.3 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 2026/27, and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2026/27:

Parish	2026/27 Band Tax Base
Parish of Britwell	911.4
Parish of Colnbrook with Poyle	1,924.6
Parish of Wexham Court	1,488.6

* This is before being scaled down for collection rate

(c) Approve that the following amounts be now estimated for the year 2026/27 in accordance with sections 31A to 36 of the Act:

- (i) £475,506,595 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) £384,051,731 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) £91,454,864 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) £2,024.85 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 Council precepts.
- (v) That for the year 2026/27 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £261,846 representing the total of Parish Precepts for that year.

(vi) £2,019.05 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 unparished £	Britwell £	Colnbrook with Poyle £	Wexham Court £
Parish Precept	N/A	57,572	93,600	110,675
A	1,346.03	42.86	33.00	50.45
B	1,570.37	50.00	38.50	58.85
C	1,794.71	57.15	44.00	67.26
D	2,019.05	64.29	49.50	75.67
E	2,467.73	78.58	60.50	92.49
F	2,916.41	92.86	71.50	109.30
G	3,365.08	107.15	82.50	126.12
H	4,038.10	128.58	99.00	151.34

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 2026/27 (excluding Parish precepts) is £91,193,018

(ix) Note that for the year 2026/27, in accordance with Government recommendations, the Thames Valley Police Authority precept will increase by £15.00 for a Band D property.

- (x) 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	198.85
B	232.00
C	265.14
D	298.28
E	364.56
F	430.85
G	497.13
H	596.56

- (xi) Note that for the year 2026/27 the Royal Berkshire Fire Authority has consulted on increasing its precept by £5 at band D in accordance with section 40 of the Act. For each of the categories of dwellings, the expected Council tax charge is shown below:

Band	Royal Berkshire Fire Authority £
A	60.87
B	71.02
C	81.16
D	91.31
E	111.60
F	131.89
G	152.18
H	182.62

- (xii) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2026/27 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	1,346.03	198.85	60.87	1,605.75
B	1,570.37	232.00	71.02	1,873.39
C	1,794.71	265.14	81.16	2,141.01
D	2,019.05	298.28	91.31	2,408.64
E	2,467.72	364.56	111.60	2,943.89
F	2,916.41	430.85	131.89	3,479.15
G	3,365.08	497.13	152.18	4,014.39
H	4,038.10	596.56	182.62	4,817.28

- (xiii) With the parish precepts, the Council Tax will be:

Band	Slough + Preceptors unparished	Britwell	Colnbrook with Poyle	Wexham Court
A	1,605.75	1,648.61	1,638.75	1,656.20
B	1,873.39	1,923.39	1,911.89	1,932.24
C	2,141.01	2,198.16	2,185.01	2,208.27
D	2,408.64	2,472.93	2,458.14	2,484.31
E	2,943.89	3,022.47	3,004.39	3,036.38
F	3,479.15	3,572.01	3,550.65	3,588.45
G	4,014.39	4,121.54	4,096.89	4,140.51
H	4,817.28	4,945.86	4,916.28	4,968.62

- (xiv) Approve 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.
- (xv) Approve 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.
- (xvi) Approve 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 2 – Proposed Detailed Budget 2026/27 by Directorate

	2025/26 Original Budget	2025/26 Mapping Adjustments	Virements	Growth and Pressures excl inflation	Inflation	Pay Award	Net Savings	Corporate Adjustments	Net Funding Changes	Capitalisation Direction	2026/27 Original Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Service Budgets:											
Adults Services	46.855	-0.326	0.755	12.562	2.400	0.281	-2.521	-0.545	7.177		66.638
Children's Services	12.038		-0.532	1.372	0.022	0.242	-0.100	0.018	1.655		14.715
Slough Children First	38.353		0.000	0.000			0.000	1.164			39.517
Regeneration, Housing & Environment	21.014		-5.562	4.011	0.440	0.499	-2.859	-0.646	3.936		20.822
Public Health & Public Protection	1.303	0.326	-0.135	0.144	0.000	0.095	-0.047	0.009	0.443		2.137
Chief Exec's Office	2.800	0.602	0.186	0.387	0.001	0.120	-0.049				4.048
Law and Governance	2.098		0.169	0.042	0.021	0.042	-0.080				2.292
Corporate Services	14.894	-0.002	0.828	0.754	0.110	0.445	-1.339	0.098			15.786
Total Service Budgets	139.355	0.600	-4.290	19.273	2.993	1.723	-6.996	0.098	13.211	0.000	165.956
Corporate Budgets:											
Other Corporate Budgets	6.496	-0.600	-3.060	0.000	0.180	0.000	-0.905	-1.441	0.017		0.697
General Contingency	1.812		-0.203	1.400				1.952			4.960
Transformation	0.000			5.000							5.000
Housing Benefit	-1.381		7.354	15.340			-1.513				19.800
Contribution to/ from Reserves	-1.000			10.000				2.000			11.000
Pension Deficit	5.204							0.091			5.295
Minimum Revenue Provision	13.767							-1.208			12.559
Capital Financing	11.475							-0.123			11.352
Total Corporate Budgets	36.372	-0.600	4.090	31.740	0.180	0.000	-2.418	1.270	0.017	0.000	70.663
Total Expenditure	175.727	0.000	-0.200	51.013	3.173	1.723	-9.413	1.367	13.228	0.000	236.619
Funded By:											
Council Tax Income	-86.691		0.200				-0.724	-0.264	-3.714		-91.193
Council Tax (Surplus) / Deficit	-0.699						-0.883		5.763		4.181
Business Rates - Local Share	-42.393								-6.720		-49.113
Business Rates (Surplus) / Deficit	-2.000						-4.431		-3.064		-9.495
Revenue Support Grant	-8.024								-23.975		-31.999
Families First Partnership	-3.219								0.192		-3.027
CSP Grants (including LA Better Care Grant from 2026/27)	-14.467								4.189		-10.278
Extended Producer Responsibility	-2.525								-0.271		-2.796
Capitalisation Direction	-15.709									-27.190	-42.899
Total Funding	-175.727	0.000	0.200	0.000	0.000	0.000	-6.038	-0.264	-27.600	-27.190	-236.619
General Fund Balanced Budget	0.000	0.000	0.000	51.013	3.173	1.723	-15.451	1.104	-14.372	-27.190	0.000

* Note that the Net Funding Changes column is the effect on budgets due to changes in Core Spending Power moving some specific grants into core funding.

** Pay award assumes a 3% increase – anything below that when the pay award is approved will be clawed back from Directorate budgets.

Appendix 2 Adults Services

Adults Services	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Commissioning	-1.511	0.122	0.000	0.000	0.070	-0.003	0.000	0.000	0.067	4.922	3.667
Community Team for People with Learning Disabilities	16.940	0.033	2.912	1.592	0.724	-0.027	-0.625	0.000	0.017	0.000	21.567
Directorate Management	-0.128	0.410	-0.185	0.000	0.062	0.000	0.000	-0.545	0.018	2.255	1.886
Localities Social Work	19.743	-0.007	1.147	3.255	1.105	-0.161	-0.872	0.000	0.077	0.000	24.287
Mental Health	9.767	0.097	2.178	0.953	0.417	-0.020	-0.800	0.000	0.059	0.000	12.650
Rehabilitation, Recovery and Reablement & Long Term Occupational Therapy	1.051	0.267	0.516	0.000	0.022	0.000	-0.013	0.000	0.031	0.000	1.874
Safeguarding & DOLS	0.667	-0.167	0.075	0.120	0.000	0.000	0.000	0.000	0.012	0.000	0.707
Grand Total	46.529	0.755	6.642	5.920	2.400	-0.211	-2.310	-0.545	0.281	7.177	66.638

Core Purpose

To improve the outcomes of our residents and their carers by enabling people to do more for themselves. Focusing on people's strengths even when at a point of crisis in their lives, by connecting them to their interests and communities and a network of wellbeing, care and support services. This includes:

- Clearer and fairer care and support to both service users and carers
- Improved physical, mental and emotional wellbeing of both the person needing care and their carer
- Preventing and delaying the need for care and support
- Putting people in control of their lives
- Improved and more personalised approaches to safeguarding for both the carer and the cared for person

Our Priorities

- Enable people to maintain their health and wellbeing
- Prevent the need for take up of adult social care
- Safeguard our Vulnerable Population
- Embed Co-Production at the heart of care and support
- Enable people to manage their own care and support needs
- Progress Integration
- Create a sustainable workforce

The Adult Social Care Delivery Model is set out below:

- Strategic Commissioning
- Market Management
- Long Term Care
- Short Term Care & Therapy Services
- Safeguarding & Quality
- Mental Health Services

Transformation:

The Adults Services Directorate is delivering Transformation savings of £1.365m for 2026/27 and £3.997m for the medium-term, consisting of key items as described in section 3b.

Appendix 2 Children's Services

Children's Services	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Children's Centres	0.673	0.465	0.000		0.000			0.018	0.086	0.000	1.242
Early Services	0.230	0.109	0.000		0.000			0.000	0.011	0.433	0.782
Inclusion	2.051	-0.058	1.303		0.000			0.000	0.061	0.000	3.357
Learning, Skills & Employment	0.082	-0.001	0.000		0.001			0.000	0.001	0.000	0.082
Library Services	1.047	-0.074	0.000		0.008			0.000	0.021	0.000	1.003
Management	3.142	-1.124	0.000		0.000			0.000	0.015	1.072	3.105
Music Service	0.009	0.066	0.000		0.000			0.000	0.004	0.000	0.079
Place Management Change	0.325	0.091	0.000		0.000			0.000	0.012	0.000	0.428
School Services	0.546	-0.091	0.000	0.069	0.012		-0.100	0.000	0.018	0.150	0.604
Slough Children First	38.353	0.000	0.000		0.000			1.164	0.000	0.000	39.517
Transport	3.932	0.086	0.000		0.000			0.000	0.013	0.000	4.032
Grand Total	50.391	-0.532	1.303	0.069	0.022	0.000	-0.100	1.182	0.242	1.655	54.232

Nature of the Service:

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

- Admissions (Including Home to School Transport)
- Attendance (including Elective Home Education and Children Missing Education)
- Children's Centres, Family and Early Years Education
- Inclusion, Special Educational Needs (SEND), SENDIASS and Education Psychology
- School Effectiveness and Safeguarding
- Slough Music Service and the Creative Academy
- Learning, Skills and Employment
- Family Information and School Information
- Libraries
- Youth Voice

There are some significant transformation projects that will be running in 2026/2027. The first relates to SEND and involves a capacity review of the current SEND service by providing benchmarking information from other local authorities and to align to the increase in demand for EHC plans and annual reviews in recent years. This will ensure that the service has the capacity to improve the support offered to children and young people with SEND and their families.

The transformation project is also in SEND to look at how the service delivery could be transformed in order to meet the increased demand in a more agile and effective way in the future. Importantly, this work is being informed by best practice in SEND by strengthening early identification.

The third area relates to the Best Start in Life programme that will support the work that has already been carried out to move the Children's Centres into Family Hubs that support families with children up to age 18 (age 25 for young people with SEND). This programme is supported by significant new external (DfE) funding so does not put any additional pressure on SBC budgets.

The final area relates to the creation of community hubs based within libraries. As well as improving services for Slough residents, there are opportunities to coordinate and synergise services across the Council.

Transformation:

The Children's Services Directorate is delivering Transformation savings of £1.417m for the medium-term, consisting of key items as described in section 3b as well as SEND transformation as set out above.

Appendix 2 - Slough Children First

Slough Children First	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Slough Children First	38.353	0.000	0.000		0.000			1.164	0.000	0.000	39.517

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.

Our vision for children in Slough is that they will be Happy, Safe & Loved, Thriving and how we set out to achieve this is set out in our Business Improvement plan.

Social Care Services for children includes the extra support and help that families need sometimes which is called Early Help. We also work with children where their parents' and/ or family are struggling to take care of them for various reasons, including illness, poverty, substance use, violence etc. We call this work child protection. Some children may need to be looked after outside of their family and they may become 'looked after' and we also work with children and young people who need this support which we broadly call corporate parenting. We regularly support over 1500 children who are in need of extra help or who need help or protection. We also support nearly 300 young adults who are care experienced where we continue to support them as children leaving our care up to the age of 25.

Over the last year we have worked closely with our partners, including SBC to make sure that the services we provide to children and their families make a positive difference to their lives. We are proud of the improvements we have made in increasingly challenging financial times.

Our 2026/27 plan builds on delivering the right support and services to families and children that are value for money. Our 26/27 ambitions are to recruit more foster carers, including our own in house resilience foster carers who can offer family care as an alternative to residential care, develop our edge of care services to prevent entry into care or reunify children with their families. We continue to work with providers to secure value for money when sourcing a range of suitable accommodation for our children and young adults. We will also work to implement the governments social care reforms which puts children and families at the heart of social work, supporting children and families in the right way at the right time with the appropriate lead practitioner to be able to meet these welcome changes and focus on preventative services over statutory intervention.

Appendix 2 Regeneration, Housing & Environment

Regeneration, Housing & Environment	Original	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Chief Planner	0.291	0.118		0.190	0.004	-0.092	-0.420	0.000	0.074	0.027	0.192
Director of Environment & Highways	10.493	0.298	0.776	1.580	0.436	-0.441	-1.279	-0.001	0.237		12.098
Director, Property and Assets	1.089	0.508	0.600	0.865	0.000	-0.135	-0.372	-0.645	0.076		1.986
Housing (excluding HRA)	7.333	-6.270			0.000		-0.075	0.000	0.056	3.909	4.953
RHE Management	1.808	-0.227			0.000		-0.045	0.000	0.058		1.594
Grand Total	21.014	-5.572	1.376	2.635	0.440	-0.668	-2.191	-0.646	0.499	3.936	20.822

Planning Services

Key service priorities include -

- Continue preparation for new Local Plan - Regulation 18
- Fulfil other (current and new) statutory and advisory requirements for Planning Policy, development management and enforcement
- Implementation of Corporate policy and duties related to Planning Policy
- Operate cost efficiencies via grant funding and joint working
- Implementation of current development Plan
- Implementation of Government policy and monitoring and other duties related to (Town and Country Planning Acts) Planning Policy
- Maintaining Statutory Provision
- Delivering Environmental Strategies and Programmes
- Best Value
- Heathrow expansion
- Net zero – carbon sustainability
- Maintaining building control and land charges functions

Housing Services (HRA & Homelessness/Temporary Accommodation)

Key service priorities include -

1. Work with the Regulator of Social Housing and Housing Ombudsman to Deliver the HRA Service Improvement Plan. Illustrating demonstrable compliance with the Consumer Standards as set out in the Social Housing Regulation Act 2023;
 - Safety and Quality Standard
 - Neighbourhood and Community Standard
 - Transparency, Influence and Accountability Standard
 - Tenancy Standard
 - TSM – Tennant Satisfaction measures
2. Working with MHCLG and DWP delivering the Housing Demand, Rough Sleeping and Temporary Accommodation and Allocations Service Improvement Plan;
 - Compliant, cost effective and fit for purpose temporary accommodation
 - Improved Rough Sleeping and Housing Demand function – particularly focussing on early prevention and intervention
 - Clearing backlogs
 - Establishing BAU structures
 - Design, fund and implement a property acquisition strategy to enable permanent 'move-on' from Temporary Accommodation
 - Digital data and technology solutions

Transformation:

RHE is delivering a Transformation Programme of £2.534m in 26/27 and £20.593m for the medium-term, consisting of the key items as described in section 3b.

Appendix 2 Public Health & Public Protection

Public Health and Public Protection	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Emergency Planning	0.184	0.006				0.000			0.004		0.194
Leisure	0.347	0.016				0.000		0.009	0.053	0.443	0.867
Public Health & DAAT	0.326	-0.290		0.144		0.000	-0.036		0.000		0.144
Public Protection	0.773	0.133				-0.011			0.038		0.933
Grand Total	1.629	-0.135	0.000	0.144	0.000	-0.011	-0.036	0.009	0.095	0.443	2.137

The Public Health budget is a ring fenced grant of £10.4m from the Department of Health and Social Care. For 2026/27 the Public Health Grant has been consolidated to include Rough Sleeping and Domestic Abuse Grant.

There are conditions on the grant to deliver the Public Health duty within National Health Service Act (2006) and the Health and Social Care Act (2012) - to improve health and reduce health inequalities. In addition to this there are prescribed and non-prescribed functions to deliver/commission. These include;

- Health Protection assurance and support to UKHSA
- Advice to the ICB on population health and healthcare public health
- Commission – open access sexual and reproductive health services, 0-19 Healthy Child Programme (Health Visiting and School Nursing) including the National Childhood Measurement Programme (NCMP), NHS HealthChecks.
- Substance misuse services
- Smoking cessation and tobacco control
- Drug & Alcohol programmes
- Oral Health
- Mental and Emotional wellbeing
- Healthy Weight, Food and Obesity

Leisure Services:

The Leisure Services budget is funded through an income-generation management fee paid quarterly in arrears by our leisure provider, Everyone Active.

Leisure Services are delivered across four SBC-owned facilities:

1. The Centre, Farnham Road
2. Slough Ice Arena
3. Langley Leisure Centre
4. Salt Hill Activity Centre

Community Development

Asset based community development working with the community to build social capital to enable communities to recognise their strengths and potential. Strengths based models create sustainable communities that work together to action things that are important to them. A strong asset-based community development approach should lead to less reliance on statutory services.

Public Protection

Regulatory Services to protect communities and enhance the Borough.

Community Safety

Co-ordinates the Statutory Safer Slough Partnership that aims to reduce crime and disorder through joint efforts of key stakeholders. Organise programs for domestic abuse (DA), serious violence, anti-social behaviour and safer streets in close liaison with police partners. Co-ordinate the Public Spaces Protection Order (PSPO) to deter street drinking. Produce statutorily required strategies and action plans to concentrate partnership efforts to reduce crime, and fear of crime, including Serious Violence reduction, Domestic Abuse and Prevent strategies. Lead our statutory partnership response to the Prevent program. Delivering our duty under Domestic Abuse Act to ensure that DA victims and their children can access right support in safe accommodation.

Housing Regulation

Assessment and enforcement of all housing standards in private rented housing sector. including the enforcement of relevant legislation to ensure landlords deliver and maintain well managed, safe and compliant accommodation in this sector. Deliver mandatory licensing scheme for Houses of Multiple Occupation (HMOs) and develop discretionary and/or selective licensing schemes of HMOs where conditions allow.

Investigating and enforcing under our duties of Housing Act parts 1 – 4 regarding housing conditions and safety. Using an enforcement approach that includes the education of landlords to encourage compliance with relevant legislation.

Food/ Health and Safety

Food safety and food hygiene of all commercial business. Food controls according to the Food Standards Agency Food Law Code of Practice that stipulate inspection frequency of all food businesses; samples to be taken; food complaints and investigation practice. All associate enforcement to ensure compliance in these businesses is undertaken by this team. Health and Safety regulation and interventions including accident investigations and complaints and foodborne disease investigations. Regulation of imported food through food import and export certification.

Resilience and Environmental Enforcement

Environmental crime assessment and enforcement including abandoned vehicles, fly tipping and abandoned waste, noise and other statutory nuisance complaints. Joined-up working with other departments to use the most effective controls available to improve the environment for Slough including work with the Environment Agency. Public health burials where the authority arranges the burial of those in the community who have family to carry this out. Statutory duties under the Animal Welfare Act including investigation and enforcement of animal neglect and mistreatment and our statutory responsibilities to remove stray animals.

Licensing

The Licensing team issues, enforces and checks compliance of over 40 types of licenses, permits and consents including alcohol, taxis, gambling, cosmetic procedures, sex shops, scrap metal dealers and public entertainment licenses.

Trading Standards

Trading standards, has responsibility for multiple pieces of legislation with duties in protecting consumers and businesses in amongst other things; weights and measures, product safety, animal health, food standards (labelling etc) doorstep crimes and underage sales. The team works with immigration and other law enforcement bodies to collaborate on a number of joint enforcement and protection initiatives.

Emergency Planning

As a Category 1 responder under the Civil Contingencies act the Emergency Planning team are responsible for ensuring the Local Authority meets its obligations which include having robust response arrangements, emergency plans and regular testing and exercising.

The Emergency Planning function is a co-operative partner of the Thames Valley Local Resilience Forum that co-ordinates shared training and understanding, and mutual aid across the Thames Valley area.

Appendix 2 Chief Executive's Office

Chief Exec's Office	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Chief Executive	0.360	-0.135					-0.015		0.008		0.218
Commissioner expenses	0.600	0.000							0.000		0.600
Communications	0.181	0.076							0.014		0.271
Customer Services	1.449	0.125			0.001		-0.034		0.060		1.601
Strategy & Innovation	0.812	0.121	0.387						0.039		1.359
Grand Total	3.402	0.186	0.387	0.000	0.001	0.000	-0.049	0.000	0.120	0.000	4.048

Strategy, Change and Resident Engagement

Strategy, Change and Resident Engagement is based in Chief Executives and brings together a corporate and strategic set of functions that collectively focuses on delivering the corporate strategy, improving resident experience, driving improvement, recovery and transformation, and developing a new operating model for the Council.

The directorate leads on embedding equality, diversity and inclusion, evidence-based decision making and performance management. We are the first point of contact for many residents, through customer services, complaints and members case work, and we lead on communications and on co-ordinating how we engage with residents and with partners, across the Council and the system.

Through all of this work we are seeking to improve and transform the Council, build trust and confidence with residents, tackle inequality and achieve better outcomes for residents.

There are 80 full-time equivalent staff in total. The largest service is our customer services and complaints team. Those working on improvement and recovery and the future operating model are fixed term or interim and funded by Transformation Funding.

The Directorate is led by the Director of Strategy, Change and Resident Engagement and is made up of discrete services that work closely together: Communications, Customer Services and Complaints, Strategy and Performance, Chief Executive's Office and Programmes and Change and a programme based Transformation Team.

Key measures of success:

- Resident's survey: increase % of residents who I understand the reason for decisions that the Council has to take (staff, residents, partners, businesses)
- Resident's survey: Slough Borough Council keeps me very or fairly well informed about the services and benefits they provide (residents) - baseline 38% national benchmark (57%)
- Resident's survey: I understand our vision and plans for the future (staff, residents, partners, businesses) - baseline for staff is 70.5%
- Resident's survey: I trust Slough Borough Council a great deal or a fair amount – baseline 25%, national benchmark 58% (residents survey)
- Resident's survey: Slough Borough Council acts on their concerns to a great deal or a fair amount (residents) - baseline 28% national benchmark 52%
- Resident's survey: I am very or fairly satisfied with the way Slough Borough Council runs things (resident) – baseline 30%, national benchmark 60%
- Resident's survey: I strongly agree or tend to agree that the Slough Borough Council provides value for money (residents) - baseline 21%, national benchmark 46%
- Answering at least 80% of customer services calls
- Responding to 100% of in box queries within 5 working days
- Call response times and complaints and keeping the percentage of complaints escalated from stage 1 to stage 2 and stage 2 complaints escalated to the Local Government and Social Care Ombudsman (LGSCO). There are no targets – the metric is in place to monitor trends.

The Communications Service

This is a team of 8 people, headed up by a Communications Manager, who lead on:

- Delivering a communications plan for the Council – setting out a forward plan for what the Council and individual services needs to communicate
- Media responses and relations, including social media

- Developing communications campaigns with services
- Internal communications and staff engagement
- Social media campaigns and content creation
- Graphic design services (in house) and developing the overall Council brand
- Council printing services

Key priorities for 2026/27:

Embedding an overarching strategic communications strategy so that we can be clear, consistent and more transparent about Council plans and priorities, about how we are improving and what is changing.

Customer Services and Complaints

Customer services and complaints is a service of 30 full time equivalent staff, headed up by one Head of Service.

Customer Services leads on the front door for incoming queries relating to Adult Social Care, Council Tax, Environmental, Housing Benefit, Neighbourhood Services and Strategic Housing. The service responds to between 3500 and 4500 calls per month and aims to respond to at least 80% of calls within 8 minutes. A further 3500 emails and e forms are responded to. We also process over 100 blue badge and bus pass applications every month. The service also sees between 700-800 people in person.

The Complaints, Casework & FOI team manages corporate complaints including adult statutory complaints, member casework, MP enquiries, FOI's and for logging subject access requests. Last year the service dealt with 685 stage 1 complaints and 35 Adults Social Care complaints. They also dealt with 1745 service requests and enquiries. Housing Repairs continue to attract the most complaints with over 40%. The main root cause for complaints continues to be communication delays and quality of service. 90% of complaints were satisfactorily resolved at stage 1. The council had 47 complaints referred to the LGSCO, 4 were investigated, and all were upheld. The team receives about 1000 case work issues a year, 68% of which are responded to on time, as well as MPs enquiries (500), FOIs (900) and subject access requests (40).

Key priorities for 2026/27

- Improving customer access and developing a more accessible front door- in person, digital and on the telephone
- improving complaint handling and getting better at continuously improving and tackling the root causes behind complaints.

Strategy and Performance:

The service is made up of a strategy team (3 people), corporate performance and data team (3 people), a service performance team (5 people) . The service is responsible for setting the long-term vision and corporate strategy, to ensure that the collective efforts of the Council and partners impacts positively on residents. This requires responsibility for the following functions: strategy, service planning across the Council, the corporate performance management framework, the evidence base for the Council and partners, equality, diversity and inclusion in resident facing services, resident insight, core Council strategies and strategic partnership working.

Key priorities for 2026/27

- Strategic alignment: ensuring that vision and strategic priorities (corporate plan) are translated into delivery including equality objectives across the system.
- Supporting data quality improvements and evidence-based decisions making
- Adopt and embed a proactive and systematic resident engagement framework that guides the way we communicate and engage with residents, in a more segmented and sophisticated way
- Identifying ways to maintain and build cohesion.
- Develop refreshed approach to place leadership / strategic partnership working and reset 2040 vision
- Support the Council's response to devolution and local government reform
- Implement strong corporate planning, performance management and programme management across the organisation, underpinned by corporate PMO and strategy team

Chief Executive's Office

The office has two Executive Assistants who support the Chief Executive, Commissioners and the Corporate Leadership Team to plan and make effective decisions with Elected Members.

Key priorities for 2026/27

- Implement effective and strategic executive support to support decision making and corporate planning

Programmes and Change:

This service is made up of programme based seconded staff and interims, funded by reserves allocated to support change and transformation. There have been two teams in the service to date – improvement and recovery (7) and operating model (6). The Operating Model is led by a Programme Director for Transformation to ensure focus and momentum.

There is one permanent Head of Service. The service is responsible for corporate cross-cutting programmes of change and transformation and providing programme management capacity. They lead on ensuring that the operating model enables Slough to be stable, adaptable, and effective in the short term and viable and resilient in the medium to long term in response to growing demand and a more difficult financial context. They lead on the delivery of the recovery and improvement plan, ensuring this leads to impactful and sustained delivery that means the Council can become and sustain being a Best Value council that leaves a lasting legacy of improvement and continuous learning. This will require a relentless focus on realising benefits through direct programme delivery and PMO support.

Key priorities for 2026/27:

- Direct improvement and recovery programme to become a Best Value Council Improvement and Recovery plan (being added to this page)- [current link here](#)
- Lead on change and transformation to develop a sustainable Council -developing a Target Operating Model and Transformation Programmes and balanced budget aligned to corporate plan

Appendix 2 Law and Governance

Law and Governance	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Democratic Services	1.894	0.140			0.021		-0.054	0.000	0.030		2.031
Registrars and Coroners	0.204	0.029		0.042		-0.026		0.000	0.012		0.261
Grand Total	2.098	0.169	0.000	0.042	0.021	-0.026	-0.054	0.000	0.042	0.000	2.292

The key priorities for 2026/27 are:

- Complete and implement the restructure of Democratic Services and ensure that the key functions of the service and aligned to the Council's strategic priorities whilst supporting the political leadership needs of the wider Council.
- Review and revisit the scrutiny function of the Council.
- Improve financial governance across the directorate, capitalising on income generation opportunities with the Registration Service
- Ensure that greater and more targeted support is offered to the committees of the Council.
- Enhance democratic participation and local engagement as we prepare for the May 2027 election cycle.
- Improve and implement the member development programme working with the LGA to ensure enhanced political leadership support.

Transformation:

Law and Governance is delivering Transformation savings of £0.550m for the medium-term, consisting of the key items as described in section 3b.

Appendix 2 Corporate Resources

Corporate Services	Original 25/26 Budget	Permanent Virements	Continuing Pressures	Budget Risks	Inflation	Fees & Charges	Savings	Corporate Adjustments	Pay Award	Net Funding Changes	26/27 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Corporate Finance and Commercial	4.367	-1.054	0.303	0.000	0.000		-0.315	0.098	0.042		3.442
Corporate Resources Team	-0.303	0.926		0.000	0.000		0.000		0.021		0.644
DDaT	7.261	0.039		0.272	0.086		-0.510		0.106		7.255
Finance Transformation	0.421	0.322		0.007	0.015		-0.109		0.013		0.669
Financial Management & Strategy	-1.825	0.355		0.000	0.000		-0.181		0.061		-1.589
Human Resources	1.881	0.081		0.040	0.008		-0.024		0.050		2.035
Internal Audit & Counter Fraud	0.494	0.118		0.000	0.000		-0.025		0.019		0.607
Revenues and Welfare Services	2.595	0.040		0.132	0.000		-0.175		0.133		2.725
Grand Total	14.891	0.828	0.303	0.451	0.110	0.000	-1.339	0.098	0.445	0.000	15.786

Corporate Resources was established In January 2025 by bringing together the functions of finance, welfare and benefits, procurement, risk management, internal audit, HR and DDaT (IT). Its primary focus is the provision of support services to the council's front-line departments, but it also provides some key customer-facing services such as council tax and housing benefits. The Directorate provides the following services:

Finance – Corporate and Commercial financial services to the Council including the statutory responsibilities for finance including:

- Preparation of the statement of Accounts
- Treasury Management activities
- Financial Management of the Council's Capital Programme
- Procurement
- Risk Management and Insurance
- Management of the Collection Fund and ensuring its appropriate distribution between public bodies
- Delivery of the Finance Improvement Programme

The closing team has recently prepared the financial statements for 2023/24 and 2024/25, getting the Council back on track with preparation of the Annual Financial Statements after several years of delays and challenges preparing accounts. Focus is now on ensuring 2025/26 accounts are prepared and published by the statutory deadline of 30th June enabling a full audit to be undertaken, the Council's first since 2018/19.

The Treasury team ensures the Council has sufficient cashflow to manage its daily expenditure obligations. It produces a Treasury Management Strategy each year which is approved by full council and provide quarterly updates to the relevant committees.

The Capital team works with services to maximise grant funding opportunities to enable investment in the borough. A capital programme has been prepared for 2026/27 and the next 5 years based on service requirements with extensive challenge applied to all schemes and particularly those funded from borrowing. The team works with services to monitor in year expenditure progress on schemes.

The Commercial function leads on the council's procurement, ensuring compliance with the Procurement Act 2023, ensuring the appropriate route to market for third party expenditure and due diligence on potential providers, in order that spending on goods and services is efficient, effective and delivers value for money

The team is also responsible for risk management and insurance services, with improvements made to risk management practices across the council to support better corporate governance.

Financial Management and Strategy team is responsible for development and coordination of the annual budget and medium-term financial planning processes, for both revenue and capital expenditure, as well as the 30-year Housing Revenue Account Business Plan. Business partnering provides a comprehensive financial support service to all Directorates, including financial analysis, management accounting and supporting budget managers deliver their financial responsibilities. A key focus for 2026/27 will be ensuring that appropriate governance and mechanisms are in place to deliver the planned savings programme and manage the budget effectively. As well as supporting decision-making within other Directorates, the service will be working to deliver a budget process for 2026/27 that starts early, with appropriate time allowed to build, consult on and finalise the budget with all appropriate stakeholders. The business-partnering offer to budget holders and directors will also be reviewed along with training needs and system reports.

The Revenue and Welfare Service is responsible for managing the financial collection and welfare support provided to residents within the local area. These include: council tax and business rates collection; administering benefits such as housing benefit, household support fund and council tax support; providing financial assistance to those in need; and recovering debt.

Transactional Services – accounts payable (payments to our suppliers) and accounts receivable (collection of income due to the council)

The Digital, Data, and Technology (DDaT) team is responsible for managing technology and data to improve public services and support the community. This includes: digital enablement of transformation, implementing digital solutions to streamline processes and improve service

delivery; data management, collecting, storing, collating and supporting services in analysing data to inform decision-making, service delivery and outcomes for the community; cybersecurity; and the whole technology infrastructure.

The Human Resources (HR) service plays a vital role in managing the workforce and ensuring that the authority operates efficiently, effectively and complies with relevant legislation. Its key functions include recruitment and selection, employee relations, payroll and training and development.

Internal Audit – An independent assurance, advisory and counter fraud service that supports the Council by evaluating and improving governance, risk management and key controls; and reducing, deterring fraud.

Finance Improvement Programme (FIP) - The FIP is part of the council's overall Improvement and Recovery programme and is overseen by a Finance Improvement Board. The programme is designed to ensure effective financial management, robust systems and controls, and a sustainable culture of continuous improvement across all areas of finance. The workstreams within the programme are:

1. Financial Planning and Budget Setting
2. Finance Business Partnering and Budgetary Control
3. Revenues and Benefits Transformation
4. Systems, Controls, Reconciliation, Policies and Procedures
5. Final Accounts and Financial Reporting
6. Procurement and Contracts
7. Culture, Capability, and Resourcing
8. Risk Management and Value for Money
9. Companies

Transformation:

Corporate Resources and wider cross-cutting programmes together are delivering a Transformation savings target of £1.350m in 2026/27 and £4.800m for the medium-term, consisting of the key items as described in section 3b.

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

APPENDIX 3A
2025/26 ongoing pressures affecting 2026/27

Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
ASC-2627-G06	Adults Services	All Areas	Adult Social Care budgets rebase to reflect current levels of forecast expenditure and income.	2025/26 ongoing pressures	6.642

Subtotal	6.642
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Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
COR-2627-G15	Below the Line	Revenues and Welfare Services	Shortfall in Housing Benefit Subsidy received from Department for Work and Pensions where rates for Temporary Accommodation have been frozen since 2011. This pressure reflects a rebaselining exercise in 2025/26 recognising a significant increase in the number of households requiring temporary accommodation.	2025/26 ongoing pressures	15.047

Subtotal	15.047
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Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
CHI-2627-G05	Children's Services	Education and Inclusion	SEND staffing pressures including in the assessment and annual review team.	2025/26 ongoing pressures	1.067
CHI-2627-G06	Children's Services	Education and Inclusion	Educational Psychologists.	2025/26 ongoing pressures	0.236

Subtotal	1.303
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Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
RHE-2627-G06	Regeneration, Housing & Environment	Director of Environment & Highways	Contract inflation - Parking Enforcement Contract	2025/26 ongoing pressures	0.542
RHE-2627-G03	Regeneration, Housing & Environment	Director of Environment & Highways	Green Waste collection - non deliverable income target	2025/26 ongoing pressures	0.117
RHE-2627-G05	Regeneration, Housing & Environment	Director of Environment & Highways	Reduction in Bus Lane income due to better compliance	2025/26 ongoing pressures	0.117
RHE-2627-G12	Regeneration, Housing & Environment	Director, Property and Assets	Rebasing Property staffing budget to reflect full cost of Facilities Management staff	2025/26 ongoing pressures	0.600

Subtotal	1.376
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Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
COR-2627-G08	Corporate Resources	Finance	Income budget removal for grant received up to 2024/25, but no longer received in 2025/26 or future years.	2025/26 ongoing pressures	0.303

Subtotal	0.303
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APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Reference	Directorate	Service	Title	Nature of Pressure	26/27 indicative impact
STR-2627-G01	Chief Execs Office	Strategy & Innovation	Non deliverable savings related to aligning SCF services with SBC.	2025/26 ongoing pressures	0.387
Subtotal					0.387
Overall Total					25.059

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

**APPENDIX 3A
2026/27 New Year Pressures**

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
ASC-2627-G01	Adults Services	Safeguarding & DOLS	Increase capacity to manage Deprivation of Liberty Safeguards applications.	Demand Increase for Existing Pressure	0.120	-	-	0.120
ASC-2627-G02	Adults Services	Community Team for People with Learning Disabilities	Transition from Children's to Adults' Services for young people requiring Social Care Services	New Pressure	0.392	0.427	0.500	1.319
ASC-2627-G03	Adults Services	All Areas	Increase in demand calculated by reference to the general adult population of Slough Borough residents, linked to demographic growth.	New Pressure	0.252	0.252	0.252	0.756
ASC-2627-G04	Adults Services	All Areas	Modelled increase in the volume of Adults requiring Social Care Services based on recent trends and actual activity, in addition to the general demography pressure, above.	New Pressure	5.156	5.121	5.048	15.325

Subtotal	5.920	5.800	5.800	17.520
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Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
CHI-2627-G01	Children's Services	Education and Inclusion	Reinstate Schools Effectiveness Officer	Service Improvement	0.050	-	-	0.050
CHI-2627-G04	Children's Services	Education and Inclusion	Pressure from reduced income from a number of houses on school sites which have either been sold or transferred to the HRA.	Demand Increase for Existing Pressure	0.019	-	-	0.019

Subtotal	0.069	0.000	0.000	0.069
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Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
COR-2627-G05	Corporate Resources	DDaT	Additional Astro Licenses to allow more streamlined processing of new starters and leavers.	New Pressure	0.015	-	-	0.015
COR-2627-G01	Corporate Resources	DDaT	Data Adoption & Training to increase data usage capability across the Council.	New Pressure	0.089	(0.089)	-	0.000
COR-2627-G02	Corporate Resources	DDaT	Web Content Officer to ensure consistent, accessible and succinct information on the Council's website.	Demand Increase for Existing Pressure	0.041	-	-	0.041
COR-2627-G03	Corporate Resources	DDaT	Housing Software Support	New Pressure	0.035	-	-	0.035
COR-2627-G04	Corporate Resources	DDaT	Liquid Logic migration to cloud	New Pressure	0.064	(0.064)	-	0.000
COR-2627-G16	Corporate Resources	DDaT	Digital Champions as a service to increase digital awareness and ability across the Council.	New Pressure	0.028	(0.028)	-	0.000
COR-2627-G07	Corporate Resources	Finance	Third party spend (Unit 4). Minor increase in contract value.	Demand Increase for Existing Pressure	0.007	-	-	0.007
COR-2627-G06	Corporate Resources	Human Resources	Apprentice Levy Budget - a statutory requirement to contribute a proportion of the budget to the apprenticeship scheme.	Demand Increase for Existing Pressure	0.040	-	-	0.040

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

**APPENDIX 3A
2026/27 New Year Pressures**

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
COR-2627-G13	Corporate Resources	Revenues and Welfare Services	Expected reduction in new burdens funding for Housing Benefit and Welfare Reform Changes	New Pressure	0.132	-	-	0.132
Subtotal					0.451	(0.181)	0.000	0.270

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
LAG-2627-G01	Law and Governance	Registrars and Coroners	Coroners Service (Joint Arrangement)	Demand Increase for Existing Pressure	0.042	-	-	0.042
Subtotal					0.042	0.000	0.000	0.042

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
PHP-2627-G01	Public Health & Public Protection	Public Health	Reallocate the Business Continuity Officer expenditure from grant to the Slough Borough Council General Fund budget	Demand Increase for Existing Pressure	0.061	0.004	-	0.065
PHP-2627-G02	Public Health & Public Protection	Public Health	Increase the Emergency Planning & Resilience Management capacity	Service Improvement	0.083	(0.083)	-	0.000
Subtotal					0.144	(0.079)	0.000	0.065

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
RHE-2627-G02	Regeneration, Housing & Environment	Director of Environment & Highways	Budget Review- Waste Disposal costs	Demand Increase for Existing Pressure	1.430	-	-	1.430
RHE-2627-G07	Regeneration, Housing & Environment	AD Housing Property & Planning	Local Land Charges (loss of income)	New Pressure	0.028	-	-	0.028
RHE-2627-G08	Regeneration, Housing & Environment	AD Housing Property & Planning	Budget Review - Building Control Income	Demand Increase for Existing Pressure	0.077	-	-	0.077
RHE-2627-G09	Regeneration, Housing & Environment	AD Housing Property & Planning	Budget Review - Planning & Building control computing contract	Demand Increase for Existing Pressure	0.085	-	-	0.085
RHE-2627-G10	Regeneration, Housing & Environment	Director of Environment & Highways	Budget Review - income target relating to recharges to Schools no longer applicable	Demand Increase for Existing Pressure	0.150	-	-	0.150
RHE-2627-G13	Regeneration, Housing & Environment	Director, Property and Assets	Condition Surveys for Corporate Estate to ensure critical maintenance is programmed effectively.	Service Improvement	0.565	(0.565)	-	0.000
RHE-2627-G14	Regeneration, Housing & Environment	Director, Property and Assets	Budget Review - corporate buildings planned maintenance	Service Improvement	0.300	0.000	0.000	0.300
Subtotal					2.635	(0.565)	0.000	2.070

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFIS REPORT AND APPENDICES

**APPENDIX 3A
2026/27 New Year Pressures**

Reference	Directorate	Service	Title	Nature of Pressure	26/27	27/28	28/29	Total
COR-2627-G14	Below the Line	Revenues and Welfare Services	HBOP Income - expected reduced income through the subsidy process for Housing Benefit Overpayment	New Pressure	0.293	0.105	0.053	0.451
	Below the Line		Placeholder for future pressures	New Pressure	0.000	5.000	4.000	9.000
Subtotal					0.293	5.105	4.053	9.451
Overall Total					9.554	10.080	9.853	29.487

Medium-Term Savings Summary

2026/27

Directorate	Included in December	New	Total	Of which:	
				Operational	Transformational
Adults	2,310,000	-	2,310,000	945,000	1,365,000
Children	100,000	-	100,000	100,000	-
PHPP	36,000	-	36,000	36,000	-
RHE	1,291,400	2,062,500	3,353,900	820,400	2,533,500
L&G	54,000	-	54,000	54,000	-
CEX	49,000	-	49,000	49,000	-
Corporate & Cross Cutting	8,198,139	1,350,000	9,548,139	8,198,139	1,350,000
Total	12,038,539	3,412,500	15,451,039	10,202,539	5,248,500

Note: In addition - SCF have identified savings for 2026/27 of £2.4m

2027/28

Directorate	Included in December	New	Total	Of which:	
				Operational	Transformational
Adults	1,530,000	-	1,530,000	250,000	1,280,000
Children	-	-	-	-	-
PHPP	-	-	-	-	-
RHE	200,000	6,840,000	7,040,000	-	7,040,000
L&G	2,000	-	2,000	2,000	-
CEX	6,000	-	6,000	6,000	-
Corporate & Cross Cutting	- 4,666,000	2,275,000	- 2,391,000	- 4,666,000	2,275,000
Total	- 2,928,000	9,115,000	6,187,000	- 4,408,000	10,595,000

Note: In addition - SCF have identified savings for 2027/28 of £1.9m

2028/29

Directorate	Included in December	New	Total	Of which:	
				Operational	Transformational
Adults	1,352,000	-	1,352,000	-	1,352,000
Children	-	1,417,000	1,417,000	-	1,417,000
PHPP	-	-	-	-	-
RHE	175,000	10,844,500	11,019,500	-	11,019,500
L&G	-	550,000	550,000	-	550,000
CEX	-	-	-	-	-
Corporate & Cross Cutting	-	1,175,000	1,175,000	-	1,175,000
Total	1,527,000	13,986,500	15,513,500	-	15,513,500

Note: In addition - SCF have identified savings for 2028/29 of £0.8m

Total

Directorate	Included in December	New	Total	Of which:	
				Operational	Transformational
Adults	5,192,000	-	5,192,000	1,195,000	3,997,000
Children	100,000	1,417,000	1,517,000	100,000	1,417,000
PHPP	36,000	-	36,000	36,000	-
RHE	1,666,400	19,747,000	21,413,400	820,400	20,593,000
L&G	56,000	550,000	606,000	56,000	550,000
CEX	55,000	-	55,000	55,000	-
Corporate & Cross Cutting	3,532,139	4,800,000	8,332,139	3,532,139	4,800,000
Total	10,637,539	26,514,000	37,151,539	5,794,539	31,357,000

Note: Cabinet considered £10.2m savings in December. The change to £10.6m consists of £0.250m increased saving on existing 2027/28 proposals in Adults and £0.175m in RHE.

Note: In addition - SCF have identified savings for the MTFS of £5.1m

Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
AS-2627-S01	Adults Services	Reviewing complex and double handed care for working age adults to optimise independence, often reducing home care hours by replacing two carer teams with single handed care supported by equipment, technology, or reablement, to ensure cost effective, person centred support. Effective optimisation often involves shifting to outcome focused care, reducing long-term dependency.	150,000	100,000	-	250,000	Operational	None - commissioning savings.	Y	Cabinet Approved in 2025/26 Budget Setting Process. Saving is the 2026/27 ongoing effect.
AS-2627-S02	Adults Services	Reviewing complex and double-handed care for Older People (65+ years) adults to optimise independence, often reducing home care hours by replacing two carer teams with single handed care supported by equipment, technology, or reablement, to ensure cost-effective, person centred support. Effective optimisation often involves shifting to outcome focused care, reducing long-term dependency.	300,000	150,000	-	450,000	Operational	None - commissioning savings.	Y	Cabinet Approved in 2025/26 Budget Setting Process. Saving is the 2026/27 ongoing effect.
AS-2627-S03	Adults Services	Increased use of technology to develop evidence based decision making to improve outcomes for residents and ensuring that care packages are 'right sized', reducing the burden on the Adult Social Care budget.	275,000	-	-	275,000	Operational	None - commissioning savings.	Y	Officer operational decision-making
AS-2627-S04	Adults Services	Increased use of onsite Extra Care block contract provider, as opposed to commissioning incremental or spot-purchased care, to enhance service stability, manage costs, and provide 24/7 care security.	220,000	-	-	220,000	Operational	None - commissioning savings.	Y	Officer operational decision-making
AS-2627-S09	Adults Services	Develop priority business intelligence dashboards leading to both increased productivity within the frontline social worker teams and improved strategic commissioning within market management driving down unit costs.□	202,000	215,000	215,000	632,000	Transformational	Deletion 1 FTE Social Worker	Y	Officer operational decision-making
AS-2627-S10	Adults Services	Improved triage and better website signposting to services resulting in increased numbers of Online Digital contacts reducing the demand on more traditional Adult Social Care provision.	25,000	62,000	62,000	149,000	Transformational	Deletion 1 FTE Call Handler (Year 2 and Year 3)	Y	Officer operational decision-making

Adults APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
AS-TP-01	Adults Services	Review of the arrangements between Adult Social Care Mental Health Service commissioned with Berkshire Healthcare NHS Trust ensuring SBC continue to meet their Care Act responsibilities whilst demonstrating value for money and providing good outcomes for residents. Furthermore, the review will include financial reviews of individual care packages.	442,000	307,000	299,000	1,048,000	Transformational	None - commissioning savings.	Y	Cabinet - date to be confirmed
AS-TP-02	Adults Services	Development of a high level dashboard for the Director of Adult Social Care (DASS) and senior Adult Social Care management to provide key performance data including outstanding care debt, care creditors, deferred payment agreements, processing of financial assessments and corresponding waiting lists. This will provide informed and timely management information resulting in more effective financial management action reducing the potential for bad debt, whilst optimising cash flow and recovery of client contributions towards their social care.	62,000	62,000	62,000	186,000	Transformational	None - commissioning savings.	Y	Officer operational decision-making
AS-TP-03	Adults Services	Improved and streamlined preventative triage referral processes to optimise the outcomes to further reduce demand into Adult Social Care and resolve any identified gaps in preventative services.	363,000	363,000	363,000	1,089,000	Transformational	None - commissioning savings.	Y	Officer operational decision-making
AS-TP-04	Adults Services	Increasing the timeliness and volume of Continuing Healthcare (CHC) applications to ensure that the NHS appropriately funds care packages for individuals with a "primary health need."	271,000	271,000	351,000	893,000	Transformational	Invest to Save - Specialist Social Worker 1 FTE (Year 1 & Year 2)	Y	Officer operational decision-making

2,310,000	1,530,000	1,352,000	5,192,000
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New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	
AS-TP-05	Adults Services	Improve ASC External Client Income Collection and Invoicing Processes	TBC	TBC	TBC	-	Transformational	None.	N	Officer operational decision-making

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Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
CHI-2627-S01	Children's Services	Removal of Budget Line no longer required	100,000	-	-	100,000	Operational	None	Y	Accounting adjustment
			100,000	-	-	100,000				

New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
CHI-TP-01	Children's Services	Children First Integration Programme	-	-	417,000	417,000	Transformational	Yes - detail to be confirmed	N	Cabinet - date to be confirmed
CHI-TP-02	Children's Services	Accommodation Model	-	-	1,000,000	1,000,000	Transformational	None	N	Cabinet - date to be confirmed
CHI-TP-03	Children's Services	SEND Transformation Programme	TBC	TBC	TBC	-	Transformational	TBC	N	Cabinet - date to be confirmed
			-	-	1,417,000	1,417,000				

Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Service / Theme
RHE-2627-S02	Regeneration, Housing & Environment	HRA Recharge Income - grounds and street cleaning	300,000	-	-	300,000	Operational	None	Y	Accounting adjustment	Budget adjustment
RHE-2627-S03	Regeneration, Housing & Environment	Overtime Reduction	100,000	-	-	100,000	Operational	Some impact on overtime, however aim to minimise.	Y	Officer - operational decision-making	Budget adjustment
RHE-2627-S06	Regeneration, Housing & Environment	Increased Income from Bus Shelters & Advertising Boards	256,000	-	-	256,000	Operational	None	Y	Officer - operational decision-making assuming remains within approved policy	Commercial / Income
RHE-2627-S07	Regeneration, Housing & Environment	Income through a profit share arrangement with shared e-scooter provider operating in Slough.	8,000	-	-	8,000	Operational	None	Y	Officer - operational decision-making	Commercial / Income
RHE-2627-S08	Regeneration, Housing & Environment	Income from the installation of 4G/5G "Smart Cells" by Network operators on the Council's street furniture including lighting columns.	5,400	-	-	5,400	Operational	None	Y	Officer - operational decision-making	Commercial / Income
RHE-2627-S05	Regeneration, Housing & Environment	Step-down / discharge of duty. Saving is accounted for as a reduction in the TA pressure.	-	-	-	-	Operational	None	Y	Officer - operational decision-making	Housing
RHE-2627-S04	Regeneration, Housing & Environment	Extend the Controlled Parking Zones (CPZs) to other areas across the borough. Each additional zone will generate additional income through permit sales and penalty charges for non compliance.	200,000	200,000	175,000	575,000	Transformational	Additional CEO required.	Y	Officer - operational decision-making assuming remains within approved policy	Parking and Traffic Management
RHE-2627-S09	Regeneration, Housing & Environment	OH Business Plan and Opportunity for Property Optimisation (savings arising from OH usage patterns).	101,000	-	-	101,000	Operational	None	Y	Officer - operational decision-making	Property
RHE-2627-S11	Regeneration, Housing & Environment	Increased Estate Management Efficiencies - Facilities (savings from alternative model of provision).	271,000	-	-	271,000	Transformational	Changes in operating model may result in changed staffing, to be confirmed.	Y	Cabinet dependent on procurement value	Property
RHE-2627-S01	Regeneration, Housing & Environment	Review of Trade Waste Services.	50,000	-	-	50,000	Operational	None	Y	Cabinet if change of policy / fees and charges review	Waste

1,291,400	200,000	175,000	1,666,400
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New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Service / Theme
RHE-TP-01	Regeneration, Housing & Environment	Housing Demand & TA Service Transformation Programme (savings arising from net reduction in numbers of households in TA).	850,000	2,400,000	1,600,000	4,850,000	Transformational	Additional staffing may be required on an invest to save basis.	N	Cabinet for policy approval - some decisions already made. Officer for operational decision-	Housing
RHE-TP-02	Regeneration, Housing & Environment	Joined up cost recovery approach to enforcement and engagement with Landlords (income through enforcement activities and licenses).	-	300,000	200,000	500,000	Transformational	Additional staffing may be required on an invest to save basis.	N	Cabinet - date to be confirmed	Housing
RHE-TP-03	Regeneration, Housing & Environment	Social Housing Transformation: Regulatory Compliance & Service Modernisation Programme (reduction in disrepair costs, reduction in agency/temp staff, reducing repeat repairs, optimising asset investment choices).	TBC	TBC	452,000	452,000	Transformational	Additional staffing may be required on an invest to save basis.	N	Officer - operational decision-making	Housing
RHE-TP-04	Regeneration, Housing & Environment	Housing Delivery: Scoping the Potential for Modular Housing (reductions in TA costs).	-	375,000	250,000	625,000	Transformational	None	N	Cabinet - date to be confirmed	Housing
RHE-TP-05	Regeneration, Housing & Environment	Housing Delivery: Slough Letting Agency (Social Lettings Agency Model) (TA cost avoidance, income from management fees, reduced leasehold service charge arrears).	-	450,000	450,000	900,000	Transformational	Additional staffing may be required on an invest to save basis.	N	Cabinet - date to be confirmed	Housing
RHE-TP-06	Regeneration, Housing & Environment	Housing Delivery: LAHF Match-Funded Delivery (TA cost reduction, reduction in HB subsidy gap, TA cost reduction arising from asset creation).	-	-	5,500,000	5,500,000	Transformational	None	N	Cabinet/Full Council re. capital programme - date to be confirmed	Housing
RHE-TP-07	Regeneration, Housing & Environment	Housing Delivery: Maximising Existing Stock Through Adaptations & Conversions (reduction in TA costs)	-	400,000	400,000	800,000	Transformational	None	N	Officer - operational decision-making (capital approved as part of budget setting)	Housing
RHE-TP-08	Regeneration, Housing & Environment	Housing Delivery: Innovative Delivery Through Grant Funding (reduction in TA and homelessness costs).	312,500	312,500	-	625,000	Transformational	None	N	Cabinet - date to be confirmed	Housing
RHE-TP-09	Regeneration, Housing & Environment	Housing Delivery: Review the Borrowing Model for Housing & Regeneration Priorities (additional contribution to HB subsidy gap reduction).	75,000	75,000	-	150,000	Transformational	None	N	Officer - operational decision-making	Housing
RHE-TP-10	Regeneration, Housing & Environment	Carbon Neutrality & Sustainability Programme: Solar PV, Battery Storage and Smart Energy Systems Deployment (energy savings, export income).	-	332,500	332,500	665,000	Transformational	None	N	Officer - operational decision-making	Other
RHE-TP-11	Regeneration, Housing & Environment	Workforce Development to Deliver Transformation (enabler).	-	-	-	-	Transformational	Workforce development.	N	Enabling work.	Other
RHE-TP-12	Regeneration, Housing & Environment	Parking & Transport Charging Optimisation Programme (additional income arising from benchmarking)	360,000	1,200,000	840,000	2,400,000	Transformational	None	N	Cabinet - date to be confirmed	Parking and Traffic Management
RHE-TP-13	Regeneration, Housing & Environment	Strategic Prioritisation and Utilisation of S106 for Economic Development (leveraging external funding and investment)	45,000	135,000	120,000	300,000	Transformational	None	N	Officer - operational decision-making	Planning & Economic Development

RHE APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet		Service / Theme
RHE-TP-14	Regeneration, Housing & Environment	Creation of a Self-Funded Planning Service (Trading Account Model) (reduction in general fund costs)	300,000	-	-	300,000	Transformational	Some changes in structure may be considered.	N	Cabinet - via fees and charges review and new legislative powers	Planning & Economic Development
RHE-TP-15	Regeneration, Housing & Environment	Planning Service Income Generation – Highways Development Charging Model (increased income from S38 and S278)	120,000	30,000	-	150,000	Transformational	None	N	Cabinet - via fees and charges review	Planning & Economic Development
RHE-TP-16	Regeneration, Housing & Environment	Enhanced S106 Income (e.g PPA income)	-	200,000	200,000	400,000	Transformational	None	N	Officer - operational decision-making	Planning & Economic Development
RHE-TP-17	Regeneration, Housing & Environment	Embed the Corporate Landlord Model (reduced revenue costs from property occupation and reduced maintenance expenditure)	-	500,000	500,000	1,000,000	Transformational	None	N	Cabinet - for service delivery changes and disposal decisions	Property
RHE-TP-18	Regeneration, Housing & Environment	Re-procurement of Waste Disposal Contract (contract efficiencies)	-	130,000	-	130,000	Transformational	None	N	Cabinet - date to be confirmed	Waste

2,062,500	6,840,000	10,844,500	19,747,000
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Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
PHP-2627-S01	Public Health & Public Protection	Contain Drug and Alcohol Treatment budget to grant funding levels. (Note, increased from £6k)	36,000	-	-	36,000	Operational	None - operational budget reduction.	Y	Officer - operational decision-making
			36,000	-	-	36,000				

New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
PHP-TP-01	Public Health & Public Protection	Corporate Prevention Framework	TBC	TBC	TBC	-	Transformational	TBC	N	To be confirmed
PHP-TP-02	Public Health & Public Protection	Increase Income from Enforcement of Housing and Energy Efficiency Standards	-	TBC	TBC	-	Transformational	TBC	N	Officer - operational decision-making
			-	-	-	-				

Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
STR-2627-S01	Chief Execs Office	End LGIU Subscription	15,000	6,000	-	21,000	Operational	None	Y	Officer - operational decision-making
STR-2627-S02	Chief Execs Office	Termination of software subscriptions	34,000	-	-	34,000	Operational	None	Y	Officer - operational decision-making
			49,000	6,000	-	55,000				

Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
LAG-2627-S02	Law and Governance	Postal Vote Re-application via email (£4k) and reduction in unnecessary budget (£50k)	54,000	2,000	-	56,000	Operational	None	Y	Officer-operational decision-making

54,000	2,000	-	56,000
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New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
LAG-TP-01	Law and Governance	Commercialisation of Registration Service	-	-	550,000	550,000	Transformational	None	N	Cabinet - fees and charges review and potentially capital programme

-	-	550,000	550,000
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Appendix 3b - Proposed Savings Programme

Included in December

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
COR-2627-S03	Corporate Resources	Financial Systems support review	109,419	-	-	109,419	Operational	Reduction in vacant posts	Y	Officer - operational decision-making
COR-2627-S04	Corporate Resources	Reduction in Training Budget to reflect more training delivered in-house	24,000	-	-	24,000	Operational	None	Y	Officer - operational decision-making
COR-2627-S05	Corporate Resources	Corporate IT equipment budget adjustment to release unnecessary budget	400,000	-	-	400,000	Operational	None	Y	Accounting adjustment
COR-2627-S06	Corporate Resources	Termination of tape storage contract following move to cloud-based backup	90,000	18,000	-	108,000	Operational	None	Y	Officer - operational decision-making
COR-2627-S07	Corporate Resources	Vacant post removal in Finance	181,000	-	-	181,000	Operational	Reduction in vacant posts	Y	Accounting adjustment
COR-2627-S08	Corporate Resources	Increased contribution to court costs	50,000	-	-	50,000	Operational	None	Y	Officer - operational decision-making
COR-2627-S09	Corporate Resources	Increased efficiency in audit planning requiring lower staffing budget	25,000	-	-	25,000	Operational	Reduction in vacant posts	Y	Officer - operational decision-making
COR-2627-S10	Corporate Resources	ASC Debt Reduction leading to a reduction in the required provision, through work to improve debt recovery.	100,000	-	-	100,000	Operational	None	Y	Officer - operational decision-making - policy changes already agreed by Cabinet
COR-2627-S11	Corporate Resources	Remove Bad Debt Provision for sundry debt as a result of improved debt recovery.	500,000	-	-	500,000	Operational	None	Y	Accounting adjustment
COR-2627-S12	Corporate Resources	Printing / Postage savings	24,720	-	-	24,720	Operational	None	Y	Officer - operational decision-making
COR-2627-S13	Corporate Resources	Reduction in MS licence level for some users to reflect actual usage	20,000	-	-	20,000	Operational	None	Y	Accounting adjustment
COR-2627-S14	Corporate Resources	Procurement consultancy budget reduction	25,000	-	-	25,000	Operational	None	Y	Accounting adjustment

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
COR-2627-S15	Corporate Resources	Continuation of Council Tax hardship scheme with reduced budget (Approved by Cabinet in January)	175,000	-	-	175,000	Operational	None	Y	Cabinet decision - January 2026
COR-2627-S16	Corporate Resources	Insurance recharges to ensure the correct fund meets the cost of insurance	290,000	-	-	290,000	Operational	None	Y	Accounting adjustment
COR-2627-S17	Corporate Resources	Removal of unnecessary budget with no current commitments	146,000	-	-	146,000	Operational	None	Y	Accounting adjustment
COR-2627-S18	Below the Line	Reduction in CTS expenditure (Approved by Full Council in January)	724,000	-	-	724,000	Operational	None	Y	Full Council decision - January 2026
COR-2627-S01	Below the Line	Reduction in Bad Debt Provision	883,000	- 253,000	-	630,000	Operational	None	Y	Accounting adjustment
COR-2627-S19	Below the Line	Business Rate collection improvement - one-off gain from Rateable Value finder exercise	4,431,000	- 4,431,000	-	-	Operational	None	Y	Cabinet decision - 2025

8,198,139	- 4,666,000	-	3,532,139
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New

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
COR-TP-01	Cross Council	Overall Redesign of SBC Front Door	-	-	150,000	150,000	Transformational	TBC	N	Cabinet - date to be confirmed
COR-TP-02	Cross Council	Redesign of physical front door (Pilot/Proof of Concept)	TBC	TBC	TBC	-	Transformational	TBC	N	Cabinet - date to be confirmed
COR-TP-03	Cross Council	Digital front door redesign (phase 1 Revs and Bens)	TBC	TBC	TBC	-	Transformational	TBC	N	Officer - operational decision-making
COR-TP-04	Cross Council	Strategic Commissioning - starting with single homeless support	350,000	350,000	350,000	1,050,000	Transformational	None	N	Cabinet - date to be confirmed
COR-TP-05	Cross Council	Corporate Automation & Workflow Programme	-	675,000	675,000	1,350,000	Transformational	TBC	N	Cabinet - date to be confirmed
COR-TP-05a	Cross Council	Divert Demand from Contact Centre via AI Chat Assistants	N/A	N/A	N/A	-	Transformational		N	To be confirmed
COR-TP-05b	Cross Council	Automation of Accounts Payable and Reconciliation Processes	N/A	N/A	N/A	-	Transformational		N	To be confirmed via procurement value
COR-TP-05c	Cross Council	GenAI-Enabled Enhancement of EHCP Drafting and Review	N/A	N/A	N/A	-	Transformational	TBC	N	To be confirmed via procurement value
COR-TP-05d	Cross Council	Deployment of AI note taking tool in Adults' and Children's Social Care	N/A	N/A	N/A	-	Transformational	TBC	N	To be confirmed via procurement value
COR-TP-06	Corporate Resources	Centralised Debt Recovery and Collection Model	TBC	TBC	TBC	-	Transformational	None	N	To be confirmed as to whether policy change required
COR-TP-07	Corporate Resources	Predictive Analytics for Preventable Demand Reduction (Modelling)	N/A	N/A	N/A	-	Transformational	None	N	Officer - operational decision-making
COR-TP-08	Corporate Resources	Strengthened Commercial & Procurement Management	-	750,000	-	750,000	Transformational	None	N	Decision maker will depend which contracts are in scope.

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Unique Reference	Directorate	Title	2026/27	2027/28	2028/29	TOTAL MEDIUM TERM SAVING	Operational or Transformational	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision
COR-TP-09	Corporate Resources	Corporate Income Generation & Fees and Charges Review.	1,000,000	500,000	-	1,500,000	Transformational	None	N	Cabinet and Licensing Committee dependent on level and whether executive or non-executive functions
			1,350,000	2,275,000	1,175,000	4,800,000				

Local Authority Funding Reform Proforma 2026/27 (DRAFT with MFG at 0%)

APPENDIX 4A

LA Name:	Slough
LA Number:	871

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	Disapplication number where alternative MPPL values are used
£5,115.00	£6,388.00	£7,018.00	£6,640.00	

Pupil Led Factors

1) Basic per-pupil entitlement	Description	Amount per pupil		Pupil Units		Sub Total	Total	Proportion of total pre MFG funding (%)	Notional SEN (%)	
	Primary (Years R-6)		£4,291.75		16,169.00		£69,393,239	£148,205,134	36.32%	0.50%
Key Stage 3 (Years 7-9)		£5,999.84		7,467.00		£44,800,823	23.45%		0.50%	
Key Stage 4 (Years 10-11)		£6,762.99		5,029.00		£34,011,071	17.80%		0.50%	
2) Deprivation	Description	Primary amount per pupil	Secondary amount per pupil	Eligible proportion of primary NOR	Eligible proportion of secondary NOR	Sub Total	Total	Proportion of total pre MFG funding (%)	Primary Notional SEN (%)	Secondary Notional SEN (%)
	FSM	£527.97	£527.97	3,561.00	2,961.00	£3,443,404	£16,561,601	8.67%	100.00%	100.00%
	FSM6	£1,267.02	£1,807.18	3,636.00	3,168.00	£10,332,038			100.00%	100.00%
	IDACI Band F	£253.83	£365.52	3,496.68	2,739.11	£1,888,753			100.00%	100.00%
	IDACI Band E	£309.67	£487.35	1,008.48	832.23	£717,887			100.00%	100.00%
	IDACI Band D	£482.28	£680.27	167.06	110.03	£155,424			100.00%	100.00%
	IDACI Band C	£522.89	£746.26	5.00	23.01	£19,787			100.00%	100.00%
	IDACI Band B	£558.43	£797.03	2.00	4.00	£4,307			100.00%	100.00%
	IDACI Band A	£731.03	£1,020.40	0.00	0.00	£0			100.00%	100.00%
3) English as an Additional Language	Description	Primary amount per pupil	Secondary amount per pupil	Eligible proportion of primary NOR	Eligible proportion of secondary NOR	Sub Total			Total	Proportion of total pre MFG funding (%)
	EAL 3 Primary	£634.58		5,468.07		£3,469,910	£5,586,283	2.52%	0.00%	0.00%
EAL 3 Secondary		£1,705.74		786.71	£1,341,922	0.00%			0.00%	
4) Mobility	Pupils starting school outside of normal entry dates	£1,042.65	£1,497.82	423.76	222.07	£774,450		0.41%	0.00%	0.00%
5) Low prior attainment	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 (%)
	Primary low prior attainment		£1,259.00	32.29%	5,220.42	£6,572,503	£10,537,989	5.52%	100.00%	100.00%
	Secondary low prior attainment (year 7)	60.34%	£1,908.81	15.96%	2,077.47	£3,965,486			100.00%	100.00%
	Secondary low prior attainment (year 8)	57.71%		16.27%					100.00%	100.00%
	Secondary low prior attainment (year 9)	55.77%		17.34%					100.00%	100.00%
	Secondary low prior attainment (year 10)	54.47%		16.61%					100.00%	100.00%
Secondary low prior attainment (year 11)	54.47%	16.91%		100.00%					100.00%	

Local Authority Funding Reform Proforma 2026/27 (DRAFT with MFG at 0%)

APPENDIX 4A

LA Name: **Slough**
 LA Number: **871**

Other Factors

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	£159,916.85	£159,916.85			£6,876,425	3.60%	0.00%	0.00%
7) Sparsity factor	£61,360.99	£89,196.04	£89,196.04	£89,196.04	£0	0.00%	0.00%	0.00%
9) Split Sites	Basic eligibility funding	£56,866.88	Distance funding rate	£28,485.04	£312,923	0.16%	0.00%	
10) Rates					£1,841,715	0.96%	0.00%	
11) PFI funding					£1,124,846	0.59%	0.00%	
Total Funding for Schools Block Formula (excluding minimum per pupil funding level and MFG Funding Total)					£191,046,914	100.00%		
13) Additional funding to meet minimum per pupil funding level					£0	0.00%	0.00%	
14) Minimum Funding Guarantee			0.00%		£120,631			
Total Funding for Schools Block Formula					£191,167,545	£27,840,615		
Notional SEN	Top-up - proportion of NOR	2.87%	SEN support plus EHCP minus Top-up - proportion	12.16%	Notional SEN funding per eligible pupil		£6,569	
Growth fund (if applicable)					£54,000.00			
Falling rolls fund (if applicable)					£0.00			
Total Funding For Schools Block Formula (including growth and falling rolls funding)					£191,221,545			
% Distributed through Basic Entitlement					77.58%			
% Pupil Led Funding					94.68%			
Primary: Secondary Ratio					1 :	1.34		
NFF NNDR allocation, excluding prior year adjustments					£1,841,715			
Total Funding For Schools Block Formula (including growth and falling rolls funding) after deduction of NFF NNDR allocation					£189,379,830			

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

School-by-school illustration of proposed 2026/27 formula with 0% MFG

APPENDIX 4B

URN	DfE no	School name	Phase	Number on roll	Pupil led factors	Lump Sum	Sparsity Funding	London Fringe	Split Sites	Rates	PFI	Minimum per pupil funding	26-27 MFG Adjustment	GRAND Total
109943	8712252	Wexham Court Primary School	Primary	577	£3,063,555	£159,917	£0	£0	£0	£88,998	£0	£0	£0	£3,312,469
130372	8712255	Penn Wood Primary and Nursery School	Primary	622	£3,616,692	£159,917	£0	£0	£0	£117,390	£437,959	£0	£0	£4,331,957
132089	8712256	Claycots School	Primary	1,490	£8,586,938	£159,917	£0	£0	£85,352	£254,163	£0	£0	£0	£9,086,370
109995	8713070	St Mary's Church of England Primary School	Primary	629	£3,554,441	£159,917	£0	£0	£0	£85,722	£0	£0	£0	£3,800,080
110035	8713353	Our Lady of Peace Catholic Primary and Nursery School	Primary	359	£1,820,593	£159,917	£0	£0	£0	£9,391	£0	£0	£0	£1,989,901
135099	8713367	Iqra Slough Islamic Primary School	Primary	625	£3,222,342	£159,917	£0	£0	£0	£23,696	£0	£0	£0	£3,405,955
110089	8715201	Priory School	Primary	568	£3,111,548	£159,917	£0	£0	£0	£26,099	£0	£0	£0	£3,297,564
110095	8715207	Pippins School	Primary	187	£1,025,030	£159,917	£0	£0	£0	£5,624	£0	£0	£0	£1,190,571
110078	8714089	Wexham School	Secondary	1,035	£8,272,500	£159,917	£0	£0	£0	£218,400	£0	£0	£0	£8,650,817
110084	8714700	St Bernard's Catholic Grammar School	Secondary	807	£5,312,591	£159,917	£0	£0	£0	£30,303	£0	£0	£0	£5,502,811
136951	8712000	Langley Hall Primary Academy	Primary	656	£3,235,126	£159,917	£0	£0	£227,571	£4,532	£0	£0	£0	£3,627,146
139198	8712001	Willow Primary School	Primary	415	£2,250,214	£159,917	£0	£0	£0	£9,337	£0	£0	£0	£2,419,468
139333	8712002	James Elliman Academy	Primary	623	£3,300,431	£159,917	£0	£0	£0	£16,817	£0	£0	£0	£3,477,165
139567	8712003	Colnbrook Church of England Primary School	Primary	210	£1,223,695	£159,917	£0	£0	£0	£5,788	£0	£0	£0	£1,389,399
139943	8712004	Foxborough Primary School	Primary	195	£1,167,040	£159,917	£0	£0	£0	£5,570	£0	£0	£0	£1,332,527
140335	8712005	Montem Academy	Primary	831	£4,530,992	£159,917	£0	£0	£0	£19,875	£0	£0	£0	£4,710,784
140857	8712006	Western House Academy	Primary	628	£3,320,330	£159,917	£0	£0	£0	£23,697	£0	£0	£0	£3,503,944
140994	8712007	The Langley Heritage Primary	Primary	460	£2,383,369	£159,917	£0	£0	£0	£11,248	£0	£0	£0	£2,554,534
142173	8712008	The Langley Academy Primary	Primary	636	£3,162,007	£159,917	£0	£0	£0	£0	£0	£0	£0	£3,321,924
144501	8712009	The Godolphin Junior Academy	Primary	414	£2,431,258	£159,917	£0	£0	£0	£12,667	£0	£0	£0	£2,603,842
138731	8712196	Phoenix Infant Academy	Primary	266	£1,523,471	£159,917	£0	£0	£0	£7,426	£0	£0	£14,757	£1,705,571
143802	8713363	St Ethelbert's Catholic Primary School	Primary	391	£2,075,705	£159,917	£0	£0	£0	£9,610	£0	£0	£0	£2,245,232
143804	8713364	St Anthony's Catholic Primary School	Primary	433	£2,277,826	£159,917	£0	£0	£0	£12,776	£0	£0	£0	£2,450,519
138166	8713365	Marish Primary School	Primary	706	£3,811,334	£159,917	£0	£0	£0	£18,127	£0	£0	£0	£3,989,378
148379	8713366	Khalsa Primary School	Primary	480	£2,519,883	£159,917	£0	£0	£0	£17,472	£0	£0	£0	£2,697,272
138013	8715200	Cippenham School	Primary	1,001	£5,280,321	£159,917	£0	£0	£0	£22,605	£0	£0	£0	£5,462,843
151043	8715202	Holy Family Catholic Primary School	Primary	430	£2,179,214	£159,917	£0	£0	£0	£7,425	£0	£0	£0	£2,346,556
138659	8715204	Castleview Primary School	Primary	419	£2,114,901	£159,917	£0	£0	£0	£9,228	£0	£0	£0	£2,284,046
137010	8715208	Lynch Hill School Primary Academy	Primary	765	£4,224,090	£159,917	£0	£0	£0	£17,690	£0	£0	£0	£4,401,697
138192	8715209	Ryvers School	Primary	613	£3,335,109	£159,917	£0	£0	£0	£14,960	£0	£0	£0	£3,509,986
141009	8714002	Ditton Park Academy	Secondary	903	£6,859,037	£159,917	£0	£0	£0	£55,692	£0	£0	£0	£7,074,646
141970	8714003	Eden Girls' School, Slough	Secondary	616	£4,630,598	£159,917	£0	£0	£0	£125,580	£0	£0	£0	£4,916,095
146820	8714006	Lynch Hill Enterprise Academy	Secondary	861	£6,951,652	£159,917	£0	£0	£0	£61,698	£0	£0	£0	£7,173,267
137259	8714082	Baylis Court School	Secondary	782	£6,063,311	£159,917	£0	£0	£0	£33,579	£0	£0	£0	£6,256,807
143327	8714085	Beechwood School	Secondary	708	£5,848,864	£159,917	£0	£0	£0	£55,146	£686,887	£0	£0	£6,750,814
137287	8714510	Slough and Eton Church of England Business and Enterprise Academy	Secondary	904	£7,050,914	£159,917	£0	£0	£0	£19,328	£0	£0	£105,874	£7,336,032
143803	8714800	St Joseph's Catholic High School	Secondary	787	£5,609,345	£159,917	£0	£0	£0	£16,598	£0	£0	£0	£5,785,860
136521	8715405	Langley Grammar School	Secondary	907	£5,982,280	£159,917	£0	£0	£0	£69,342	£0	£0	£0	£6,211,538
137726	8715407	Herschel Grammar School	Secondary	762	£5,063,367	£159,917	£0	£0	£0	£36,582	£0	£0	£0	£5,259,866
136420	8715408	Upton Court Grammar School	Secondary	826	£5,501,305	£159,917	£0	£0	£0	£60,606	£0	£0	£0	£5,721,828
138012	8715409	The Westgate School	Secondary	1,210	£9,186,683	£159,917	£0	£0	£0	£69,342	£0	£0	£0	£9,415,942
135631	8716905	The Langley Academy	Secondary	899	£6,645,179	£159,917	£0	£0	£0	£73,710	£0	£0	£0	£6,878,806
149897	8714008	Grove Academy	All-through	1,029	£7,565,924	£159,917	£0	£0	£0	£57,876	£0	£0	£0	£7,783,717
Total				28,665	£180,891,005	£6,876,425	£0	£0	£312,923	£1,841,715	£1,124,846	£0	£120,631	£191,167,545

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Appendix 5 - Slough Borough Council Capital Strategy 2026/27 - 2030/31

Introduction

The Capital Strategy is a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of Council services along with an overview of how associated risk is managed and the implications for future financial sustainability. All schemes within the approved capital programme should deliver priorities within the Corporate Plan, see specific section below. It is a requirement of the Prudential Code and provides the policy framework that sets out the principles which guide the allocation of capital investment across all the Council's services and informs decisions on capital spending priorities within the Council's budgetary and medium-term financial planning process.

The Prudential Code requires the production of a Capital Strategy approved by full Council each year. Section 15(1) of the Local Government Act 2003 states that in carrying out its capital finance function under the Act (including the power to invest), a local authority shall have regard to guidance issued by the Secretary of State, which includes the Statutory Guidance on Local Government Investments.

This is reinforced by the Chartered Institute of Public Finance and Accountancy (CIPFA) which published a revised Prudential Code for Capital Finance in Local Authorities in 2017. The objectives of the Code are to ensure that the capital expenditure plans of local authorities are affordable, prudent, and sustainable, and that treasury management decisions are taken in accordance with good professional practice and in full understanding of the risks involved and how these risks will be managed to levels that are acceptable to the organisation.

For Slough, a requirement of the "minded to" issuing of Exceptional Financial Support (EFS) to the Council by the Secretary of State, is that by the end of the 2025/26 financial year, the Council produces a refreshed Capital Strategy, along with the Treasury Management Strategy (TMS) and Medium-Term Financial Strategy (MTFS), all of which need to be aligned to the transformation plans, that establishes the council's journey to financial sustainability. As part of this the secretary of state guidance states that the commissioner will; providing advice and challenge to the Authority in the setting of annual budgets and a robust medium term financial strategy for the Authority, including strictly limiting future borrowing and capital spending;

The Capital Strategy focuses on the priorities within the Corporate Plan that underpin the Council's five-year capital programme as presented in this strategy. It gives a position statement with regards to capital expenditure and the resources available in terms of funding. The Strategy projects where the Council will be in five years' time and how it will get there and provides indicative assumptions as to future borrowing requirements for both General Fund and HRA capital investment to aid longer term financial planning and the drive to reduce debt. It also focuses on the key issues and

risks that will impact on the delivery of the Capital Investment Strategy and the governance framework required to ensure the Strategy is delivered.

The Strategy maintains a strong and current link to the Council's priorities and to its key strategy documents notably the TMS, Asset Management Strategy, MTFS and the Corporate Plan, with an overarching objective to provide a strategic planning and decision-making framework to deliver a programme that is affordable, sustainable and represents best value. The Capital Strategy for Slough Borough Council (SBC) must also align with the requirement for the Council to reduce its level of debt and associated capital financing charges over a reasonable timescale to be comparable to the average for a unitary authority of a similar size and core funding level. A Debt Repayment Strategy has therefore been developed alongside this Capital Strategy and is also appended the budget report. The management of the Capital Strategy is also supported by the Council's approved Financial Regulations as approved by full Council.

The Council's capital expenditure plans are a key driver of treasury management activity. All capital expenditure must be financed, either from external sources (government grants, section 106 and other contributions) or the Authority's own resources (revenue, reserves, capital receipts and external borrowing). Slippage in the Capital programme delays the completion of schemes and can also result in the need to set aside more MRP in the short-term pending receipts being released.

The resources to deliver the Capital Strategy are allocated through the annual budget process that sets a five-year rolling programme. The objectives of the capital strategy include:

- To provide a framework for the use of capital in line with the CIPFA codes and statutory legislation in the delivery of priorities set out in the corporate plan.
- A mechanism for project prioritisation which ensures alignment with other key Council strategies and the delivery of statutory requirements.
- Set out the governance process for all projects including funding and resource requirements and the overall balance of risk.
- Determine and work within a prudent, affordable and self-sustaining funding policy framework whilst minimising or mitigating the ongoing revenue implications.
- Acknowledge the climate emergency and its impact on capital finance.

Corporate plan

The capital programme and the schemes within it should be aligned with the corporate Plan. The Corporate Plan is a key strategic document for SBC, which sets out the vision for the council and what we hope to deliver in the borough. It is not intended to cover everything the council does but sets out the council's aspirations and goals that will be delivered alongside our day-to-day activities. The approach is:

- 12.1. **Resident focussed:** We will serve the people of Slough first and foremost responding to their concerns, ensuring their views are heard and delivering on the issues that matter most to them.
- 12.2. **Providing financial sustainability:** We will build on our work to provide financial sustainability for the council and embed good practice for local government, living within our means, balancing our budget and being honest and open about the difficult decisions that we will need to make over the coming years.
- 12.3. **Enabling residents and communities:** We will focus on enabling residents to live well independently, building community capacity and resilience, fostering self-sufficiency and creating platforms that allow our community to shape Slough's future.
- 12.4. **Strengthening partnerships:** We will strengthen relationships with partners, the community and our young people through collaboration and co-operation developing a united way of working, toward a shared vision for our town and its residents.
- 12.5. **Building trust:** We will work to restore trust and confidence in SBC ensuring that we are reliable, responsive and open, as we continue to recover and improve.

Our Priorities

1. A borough for children and young people to thrive
2. A town where residents can live healthier, safer and more independent lives
3. A cleaner, healthier and more prosperous Slough

A link to the current corporate plan can be found here 2023-27: [Slough Borough Council Corporate Plan 2023-27](#).

Capital Programme Overview

Capital investment is Expenditure on the acquisition, creation, or enhancement of 'non-current assets' i.e. items of land, property and plant which have a useful life of more than 1 year. Expenditure outside this definition is defined as revenue expenditure. Council's assets consist of:

- Property assets (operational, investment and community)
- Dwellings
- Infrastructure (e.g. roads)
- IT Assets (hardware and software)
- Vehicles and other plant and equipment

The capital programme is a key output of the capital strategy and encompasses the management of the range of physical assets the Council holds. The capital programme therefore reflects budgets and expenditure on the Council's many physical

assets such as housing, schools, roads, major infrastructure projects. These assets are held within one of two funds – the General Fund (GF) for most asset types and the Housing Revenue Account (HRA) for social housing stock.

The Council typically sets its detailed Capital Programme over a five-year period based on secured (e.g. grant) and affordable (e.g. level of borrowing) funding. This is because the nature of the projects and programmes mean that the associated expenditure is incurred over several years rather than in a single financial year.

New borrowing is subject to internal approval at the capital board as well as sign off by the Council's Section 151 and Finance Commissioner in line with the terms of the EFS detailed above.

The focus for capital expenditure will continue to align with delivery of the council's statutory duties and corporate plan priorities set out above, with a focus on:

- Delivery of long-term financial sustainability (supported through EFS).
- Business critical investment for safe delivery of essential services to residents and staff.
- New legislation, investment required to comply with new legislative requirements.
- Investment in statutory services or economic growth that is financed from Government Grants or other external funding.
- Invest to save investment that transforms operational efficiency and generates a cashable positive return on investment.
- Investment that protects income streams, where the net present value of the benefit exceeds the capital expenditure required.
- Investment in affordable housing that supports the long-term sustainability of the HRA business plan.
- Other HRA refurbishment and regeneration within the parameters of the affordability measures set out below.

All capital proposal must meet at least one of the above criteria. Financial monitoring of the programme is carried out in a similar way to the revenue budget monitoring and reported to Cabinet on a quarterly basis and at year end through the Outturn Report. The detailed capital programme 2026/27 - 2030/31 is also appended to the budget report.

Appraisal of Business Cases

All new additions to the Capital Programme, whether relating to operational service delivery or to maintaining the investment portfolio, require a detailed business case which is initially reviewed and challenged by the Capital Board.

In the case of capital expenditure relating to service delivery the business case sets out the basis of the requirement (e.g. service continuity, health and safety, legislative requirements, invest to save), the justification for the amount and timing of the expenditure, the impact of doing nothing and what other options have been

considered, as well as the ongoing revenue implications and alignment to corporate priorities. Any schemes that require external borrowing will be subject to the sign off requirements detailed within the capital strategy. Service delivery business cases are prioritised in the following order:

- Fully externally funded,
- Health and Safety / Legislative requirement,
- Invest to Save (with high level of confidence in the saving),
- Service delivery critical.

Any business cases not falling within these categories are rejected. Proposals are discussed agreed with CLT and discussed with portfolio leads, with the final proposals submitted to cabinet as part of the draft MTFB.

For business cases relating to our investment portfolio, for example capital expenditure needed to maintain rental income or increase the market value of an asset prior to disposal, or for new major acquisitions (lease or outright acquisition) a business case needs to be submitted to the Asset Disposal board. The business case includes a detailed cash flow setting out the net present value of the lifetime income and costs of the asset and in the case of current investment properties a judgement is made on whether it is more beneficial to continue to hold the asset, along with the capital expenditure requirements, and retain the income stream, or to dispose of the asset and use the proceeds to reduce the capital Direction borrowing and associated financing costs. The final decision for such investment will be made by Cabinet.

The Council will also consider new acquisitions, for example to acquire or lease properties for the purpose of housing families living in private landlord Temporary Accommodation, reducing the net cost to the council, careful consideration is given to the delivery model (e.g. is the asset best held in the HRA or GF) to ensure it offers best value to the Council and complies with the various legislative restrictions. In line with statutory guidance the Council does not make any acquisitions of property purely for yield.

The Council will test and deploy the practice above whilst working towards a documented proportionate option appraisal methodology that is consistent with the guidance set out in IFAC/PAIB publication, Project and Investment Appraisal for Sustainable Value Creation - in line with the CIPFA FM Code.

Again, once officers have thoroughly explored all options a recommended option is discussed with portfolio leads with the final recommendation taken to Cabinet.

Capital Programme 2026/27 to 2030/31

The detailed capital programme broken down on a scheme-by-scheme basis can be found within the Capital Programme Appended to the budget report. The table below shows the estimated capital expenditure for 2025/26 based on the Quarter 3 monitoring report through to 2030/31.

Capital Expenditure Draft Budget	25/26 Revised Budget £m	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total 26/27- 30/31 £m
General Fund	39.083	87.265	55.172	16.572	12.451	8.057	179.516
Council Housing (HRA)	26.515	25.029	24.877	23.652	22.468	22.520	118.546
TOTAL	65.597	112.294	80.049	40.223	34.919	30.577	298.062

At this stage the capital requirement for 2031/32 onwards can only be estimated, for Treasury Management and Debt Repayment purposes an assessment has been made of the anticipated general fund capital requirement to be funded from borrowing for the next 5 years from 2031/32 onwards. This can be found within the Treasury Management Strategy, which is a further appendix to the budget report. The planned financing of the above expenditure is as follows:

Capital Financing General Fund	25/26 Revised Budget £m	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total 2026/7- 30/31 £m
Grants and Contributions	21.680	30.315	17.973	9.947	9.846	4.922	73.002
Capital Receipts	4.000	1.000	-	-	-	-	1.000
Prudential Borrowing - Capital Direction	15.709	50.899	31.433	3.000	-	-	85.332
New Borrowing	1.694	5.051	5.766	3.625	2.605	3.135	20.182
Total	43.083	87.265	55.172	16.572	12.451	8.057	179.516

Housing Revenue Account

The Housing Revenue Account (HRA) is a ring-fenced account which ensures that council housing does not subsidise, or is itself subsidised, by other local services. HRA capital expenditure is therefore recorded separately and includes capital works to existing stock and development of new affordable homes. The draft HRA Capital Programme to 2030/31 is indicative subject to finalisation of the updated HRA 30-year business plan. It is anticipated the programme will be funded from a combination of major repairs and revenue reserves, right-to-buy and other unapplied capital receipts, no additional borrowing is currently anticipated to be required to fund the programme over the period of the business plan.

As the Council continues to increase its capital investment programme and consider the wider strategic use of HRA capital receipts from disposal of surplus assets, it is important for the Council to have an agreed approach and framework for monitoring the financial capacity, capability of the HRA to deliver on its objectives towards refurbishment, investment, regeneration, and new supply and ensure the HRA remains sustainable over the 30-year period of the Plan. In doing so the following is proposed:

- The minimum HRA level of general reserves of £4m.
- The minimum level of Major Repairs Reserve of £5m

12.6. Interest cover ratio: This is the ratio of operating surplus divided by interest costs and represents the cover that the HRA has against its interest

cost liabilities in any year. The minimum level should be 1.25 reflecting the national challenges HRA's face.

The above will need to be monitored on an annual basis by the Section 151 Officer and revised upwards if they consider that the risks and pressures facing the HRA warrants an increase and reassessed at each gate way review for the plan. Detail on the HRA capital programme can be found in the Capital Programme appended to the budget report.

HRA CAPITAL EXPENDITURE	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total £m
Total - Repairs & Maintenance (RMI)	18.829	19.877	18.652	17.468	17.520	92.346
Total - Affordable Homes	6.200	5.000	5.000	5.000	5.000	26.200
TOTAL HRA CAPITAL PROGRAMME	25.029	24.877	23.652	22.468	22.520	118.546
FINANCING						
Major Repairs Reserve (MRR)	11.975	14.946	12.986	12.775	13.800	66.482
Capital Receipts Reserve (CRR)	8.763	5.641	10.666	9.693	6.720	41.483
Grant	2.791	2.791	0.000	0.000	0.000	5.581
Section 106	1.500	1.500	0.000	0.000	0.000	3.000
Revenue Contributions	0.000	0.000	0.000	0.000	2.000	2.000
Total Financing	25.029	24.877	23.652	22.468	22.520	118.546

Assets

The Council owns a diverse range of land and property assets that make an important and positive contribution to the borough. These are mainly used in the delivery of day to-day Council services and housing, while others generate income or are held for future regeneration opportunities, or as contributors to the provision of public services. Altogether, the Council's fixed asset base, made up of property, plant and equipment, is currently estimated to be worth £1.1bn of which £622m are housing assets.

The property asset base is generally accounted for in two core areas: HRA or housing portfolio and GF or non-housing portfolio. There are approximately 7,372 individually tenanted units within the HRA portfolio (including leasehold properties) and 338 assets in the GF or non-housing portfolio.

The non-housing portfolio includes assets mainly used to deliver the Council's civic functions (offices, libraries, depot, hostels etc), help discharge statutory obligations (e.g., schools), generate revenue income stream (retail units, light industrial sites etc) and help deliver specific corporate objectives. These assets are held and accounted for by the various services and directorates using them.

In addition to the land and property assets, the Council is also responsible for managing and maintaining 324km of public road network. The Council's responsibilities include ensuring highway assets are compliant, fit for purpose and fulfil their functions in an efficient and sustainable manner.

Asset disposals

The Council first received EFS in relation to the financial year 2018/19 and since 2022/23 has had an asset disposal programme aimed at rationalising the asset base within Slough, generating disposals

GF: When a capital asset is deemed surplus, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. For Slough, due to the terms of the EFS agreement disposal receipts are used to reduce the level of borrowing required under the terms of the EFS agreement reducing the overall level of debt.

Local government disposal of cultural assets, including land, buildings, and museum collections, must follow strict legal frameworks, guidance from organisations like [Arts Council England](#) and [Historic England](#), and often involves community consultation.

The Council's Community Asset Transfer Policy sets out the council's policy for cultural assets. For this policy, a community heritage asset is defined as any asset holding historical, environmental, cultural, or social significance for the local community. This encompasses a range of items and places, including:

- Monument, historical buildings and archaeological sites (including statues, and other structures commemorating significant events or individuals as well as locations containing historical artifacts or ruins).
- Military and scientific equipment of historical importance.
- Historic motor vehicles, civic regalia, and orders and decorations (medals).
- Museum and gallery collections, and works of art.
- Areas, public open parks or landscapes that contribute to the community's identity and heritage.

The Council expects to receive £84.7m of net GF capital receipts from 2026/27 to 2029/30.

HRA: Before a disposal of a HRA asset is undertaken, consideration is given as to whether it would be in the best interest of the Council to appropriate the asset to the GF for continued council use. Any disposal receipts generated by the HRA are reinvested back into Council Housing services, the HRA expects to generate disposal receipts of £12.8m in 2026/27 and £2.8m in 2027/28.

No Detriment Policy: The no detriment principle was initially set out in the Akzo Nobel July 2024 Cabinet Paper where (following an in-depth review by Ernst & Young, advice from Grant Thornton and engagement with Ministry of Housing, Communities and Local Government), it was stated it is within the Council's gift to apply excess capital receipts to the General Fund if the Council can demonstrate that:

- 12.7. There is no detriment to the HRA, and that the HRA does not require the excess capital receipts to deliver a sustainable 30-year business plan.

The default starting point is to value any HRA asset being disposed of within the disposal programme at Estimate Use Value (EUV). The EUV of the asset takes into account all future income streams and costs arising from that asset over the lesser of the life of the asset or 30 years (being the HRA Business Plan). The GF will benefit from the any sale proceeds over and above the EUV after covering the cost of sales and any outstanding debt on the site. The amount applied to the GF will primarily be utilised to reduce prior years' capitalisation directions, to reduce the level of borrowing, or for the financing of short-life assets.

Governance Arrangements

To ensure that available resources are allocated optimally and deliver value for money, the Capital Programme is managed through the Capital Board which meets monthly. The board focusses on:

- The monthly monitoring position and discussing key variances from planned expenditure and progress on key schemes.
- Discuss any emerging capital requirements, considering how they can be funded minimising external borrowing.
- Focus on the future capital programme and closure of accounts at the relevant points of the financial year.

If a scheme requires adding to the capital programme finance and the service work through cost benefit analysis to assess the delivery route that provides best value for money. Should externally borrowing be required this would require Section 151 and Commissioner approval, if this is agreed then the scheme would be added to the programme via a separate cabinet report or as part of the quarterly monitoring report depending on the value of the addition.

Funding

There are several sources of funding that the Council uses to finance its Capital Strategy and programme in any given MTF5 period. The core sources of funding are summarised below:

Grants: These are sums of money given to the council, usually from central government bodies, that are predominantly for a specific purpose detailed in the grant agreement. These include Department of Education (DfE) and Department for Transport (DfT) funding.

Section 106: S106 agreements are made with developers/landowners as part of the planning approval process to ensure that new development mitigates its own impact and provides the necessary infrastructure to support it. These contributions are site

specific and can be 'pooled' into larger sums to fund projects where appropriate. All contributions received are 'ring-fenced' for the purpose as set out in the relevant agreement, these contributions often cover all types of infrastructure including transport, affordable housing, play areas, open spaces, playing fields, public realm and public art.

Right To Buy Receipts: These are capital receipts received from the sale of council housing. Local authorities in England now retain 100% of Right to Buy (RTB) receipts to fund replacement social housing, following updates that removed previous Treasury pooling requirements.

HRA Reserves: These are the balances ringfenced to the HRA generated from its operations since inception. They are held to fund 1) existing stock maintenance and improvement works and 2) redevelopment and investment in new homes.

Disposal Receipts: The Council has an asset disposal programme for both GF and HRA assets, receipts from GF assets are used to reduce the level of borrowing required as part of EFS agreement with MHCLG, disposals of HRA assets are reinvested into the HRA.

External Borrowing: Some projects and programmes cannot be funded from the above sources and if they meet the criteria set out within this document require funding from prudential borrowing. The Public Works Loans Board (PWLB) is Council's source of long-term borrowing given the transparency and control that its facilities.

Key Risks

Slough's risk appetite for GF capital investment is cautious, reflecting the Council's financial position and the constraints of the financial recovery process. The Council will take on capital risk where this is necessary to:

- Meet statutory duties and health and safety requirements.
- Maintain critical assets in a safe and usable condition.
- Support the delivery of agreed corporate priorities.

Capital risks are managed through the Council's existing risk management framework and its project and programme management arrangements. At project level:

12.8. Business cases for significant schemes must include options appraisal, whole life costing, sensitivity analysis and a project risk register with named owners.-life costing, sensitivity analysis and a project risk register with named owners.

12.9. Risks are reviewed at key decision points within the stage gate process (initiation, feasibility, design, procurement, delivery and post implementation),

and mitigation plans are updated as projects progress.-implementation), and mitigation plans are updated as projects progress.

At programme and corporate level:

- The overall capital programme is monitored regularly by officers and reported to Members, including updates on costs, funding, delivery timelines and major risks.
- 12.10. Aggregate risks such as cumulative pressure on borrowing, the impact on revenue budgets and reserves, and delivery capacity are assessed as part of budget setting.
- Where risks are judged to be outside the Council's risk appetite or threaten the delivery of the financial recovery, options include re-profiling, scaling back or deferring schemes, or using contingencies and reserves where available.

Significant capital risks are recorded and monitored within the Council's corporate risk dashboards where appropriate, ensuring visibility through senior management and Member oversight. Given that the capital programme spans across five financial years there are many risks that need to be considered as part of developing the capital programme including:

- Contractors going into administration and being unable to complete work on projects.
 - Increased cost pressures caused by rising inflation rates, which may cause further change to scheme scope to meet with funding availability and could lead to contractors looking to renegotiate scheme costs.
 - Delays to projects caused by supply chain disruptions, labour shortages and other factors, which may cause costs to increase due to inflation or additional costs such as storage.
- 12.11. The Council may need to make additional savings to enable the budget to be balanced which may impact the ability to borrow to fund capital expenditure, this may mean certain schemes may need to be paused/aborted.
- A project may not deliver the expected benefits.
- 12.12. A project may not meet the criteria laid out in its funding requirements (for example grant funding with conditions attached), leading to a potential repayment of this funding.
- Competing priorities for limited resources requires statutory requirements (for example Health & Safety works or changes resulting from new building regulations) to be met first, potentially limiting the number or scale of schemes within the programme.
 - Lack of capacity to seek external funding where necessary or appropriate to procure and deliver agreed projects.

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Flexible Use of Capital Receipts Strategy

Introduction

The government announced their intention to extend the flexible use of capital receipts direction to 2030 in November 2024, with updated statutory guidance, under S15(1) of the Local Government Act 2003, in March 2025. 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 can 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.

It is a required condition of the direction that authorities must send details setting out their planned use of the flexibility to the Secretary of State, in advance of its use for each financial year. This is to make sure that the government is adequately sighted on the use of the flexibility and can monitor how it is used. It is not a process of approval and authorities do not require a response in order to use the flexibility. It is important that the information sent to the Secretary of State is accurate and, for that reason, it is also a requirement that authorities do not capitalise expenditure more than what was set out in the submitted plans. Authorities may, however, update their plans and resubmit to the Secretary of State during the financial year.

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:

- Qualifying expenditure is expenditure on any project 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. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility.
- Set up and implementation costs of any new processes or arrangements can be classified as qualifying expenditure. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure. In addition, one off costs, such as banking savings against temporary increases in costs/pay cannot be classified as qualifying expenditure.
- Qualifying disposals are those where the authority does not retain any interest, either directly or indirectly, and cannot include any disposals to any entities within the authority's "group structure".

There are a wide range of projects that could generate qualifying expenditure, examples of projects include:

- activities which support or enable efficiency savings, improved service delivery or transformation as part of local government re-organisation.
- sharing back-office and administrative services with one or more other council or public sector bodies.
- investment in service reform feasibility work, e.g. setting up pilot schemes.
- collaboration between local authorities and central government departments to free up land for economic use.
- funding the cost-of-service reconfiguration, restructuring or rationalisation where this leads to ongoing efficiency savings or service transformation.
- driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible.
- aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations.
- improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy, this could include an element of staff training.
- setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others).
- integrating public facing services across two or more public sector bodies (for example children's social care or trading standards) to generate savings or to transform service delivery.

How this is applied in Slough

As the Council has an agreement exceptional financial support (EFS) with the Ministry of Housing, Communities and Local Government (MHCLG), Slough has applied receipts from the disposal of assets to minimise borrowing.

In 2025/26, The Council agreed to have an earmarked transformation source finance funded to ensure the appropriate focus was applied to benefit realisation. In that year, £4m of funding was set aside in a usable earmarked reserve to be used to fund transformation expenditure across 2 years 2024/25 and 2025/26.

The tables below show how the reserve has been used so far:

Table 1: Transformation Reserve

Financial Year	Funding Available £m	Qualifying Expenditure £m	Remaining Balance £m
2024/25	4.0		
2025/26		1.3	
2026/27			2.7
Total	4.0	1.3	2.7

Table 2: Transformation Expenditure 2025/26

Expenditure Type	£m
Target Operating Model and Transformation	0.8
Service Improvement	0.4
SEND Programme	0.1
Total	1.3

The £2.7m of remaining funding will be carried forward to be used in 2026/27 on programmes that drive long term benefit realisation, improving service outcomes and enabling whole council efficiencies.

This will be reported as part of the quarterly monitoring report.

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.

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 2025/26 and subsequent years 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.

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1. Introduction

- 1.1. This Treasury Management Strategy (TMS) sets out how the Council's borrowing, investments, cash flows (including banking, money market and capital market transactions) and the associated financial risks are managed. The Council is primarily a long-term borrowing authority and therefore faces exposure to liquidity risk, refinancing risk, interest rate risk, and the cost of carrying debt. The high level of borrowing places a significant cost burden on the Council's revenue budgets. Effectively identifying, monitoring, and controlling these risks is essential to maintaining sound financial management.
- 1.2. The Council conducts its treasury risk management within the framework set out by the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice ("the CIPFA Code"), and the CIPFA Prudential Code for Capital Finance in Local Authorities ("the Prudential Code"). In line with this CIPFA Code, the Council is required to approve a TMS (this report) prior to the start of each financial year.
- 1.3. This report also meets the Council's statutory obligation under the Local Government Act 2003 to have regard to the CIPFA Code. Likewise, the TMS to have regard to the Council's Corporate Business Plan and Medium-Term Financial Strategy.

2. Economic Outlook

- 2.1. The economic background as provided by the Council's treasury advisor (Arlingclose) in the beginning of January 2026. The most significant external impacts on the TMS for 2026/27 are expected to include:
 - The influence of the government's 2025 Autumn Budget,
 - Lower short-term interest rates alongside higher medium and longer-term rates.
 - Slower economic growth, together with ongoing uncertainties around the global economy, stock market sentiment, and geopolitical issues.
- 2.2. The Bank of England's Monetary Policy Committee (MPC) cut the Bank Rate to 3.75% in December 2025, as expected. The vote to cut was 5-4, with the minority instead favouring holding rates at 4.0%. Those members wanting a cut judged that disinflation was established while those preferring to hold Bank Rate argued that inflation risks remained sufficiently material to leave rates untouched at this stage.
- 2.3. Figures from the Office for National Statistics showed that the UK economy expanded by 0.1% in the third quarter of 2025, this was unrevised from the initial estimate. The most recent Monetary Policy Report (November) projected modest economic growth, with GDP expected to rise by 0.2% in the final calendar quarter of 2025. Annual growth is forecast to ease from 1.4% before improving again later, reflecting the delayed effects of lower interest rates, looser monetary conditions, stronger global activity, and higher consumer spending. The view of modest economic growth going forward was echoed by the Office for Budget Responsibility in its Economic and fiscal outlook published in line with the Autumn

APPENDIX A
Statement which revised down its estimate of annual real GDP to around 1.5% on average between 2025 and 2030.

- 2.4. CPI inflation was 3.2% in November 2025, down from 3.6% in the previous month and below the 3.5% expected. Core CPI eased to 3.2% from 3.4%, contrary to forecasts of remaining at 3.6%. Looking forward, the MPC continues to expect inflation to fall, to around 3% in calendar Q1 2026, before steadily returning to the 2% target by late 2026 or early 2027.
- 2.5. The labour market continues to ease with rising unemployment, falling vacancies and flat inactivity. In the three months to October 2025, the unemployment rate increased to 5.1%, higher than the level previously expected by the Bank of England (BoE), while the employment rate slipped to 74.9%. Pay growth for the same period eased modestly, with total earnings (including bonuses) growth at 4.7% and while regular pay was 4.6%.
- 2.6. Global economic expansion is forecast at approximately 2.3% in 2025, marking the weakest pace outside of recession since 2008. The outlook remains fragile due to persistent inflation, cautious monetary stances, and geopolitical risks (notably in Eastern Europe, the Middle East, and US-China trade relations). Equity markets show resilience, but volatility and structural risks like supply-chain disruptions and energy uncertainty persist.

3. Economic and interest rate forecast

- 3.1. The Council's treasury advisor, Arlingclose anticipates that the BoE's Monetary Policy Committee will continue to reduce Bank Rate in 2026, reaching approximately 3.25%. This forecast reflects amendments made following the Autumn Budget and an assessment of the fiscal measures and their market implications, and following the BoE MPC meeting held on 18 December 2025.
- 3.2. Long-term gilt yields, and, therefore, interest rates payable on long-term borrowing, are expected to remain broadly stable on average, though with continued volatility, and to end the forecast period marginally lower than current levels. Yields are likely to stay higher than in the pre-quantitative tightening era, reflecting ongoing balance sheet reduction and elevated bond issuance. Short-term fluctuations are expected to persist in response to economic data releases and geopolitical developments.
- 3.3. A more detailed economic and interest rate forecast provided by Arlingclose is in Appendix C.

4. Implications to Treasury Management Strategy

- 4.1. In this environment, the Council's strategy will focus on ensuring adequate security of invested cash, maintaining liquidity and managing refinancing risk while balancing the cost of carry. With short-term rates expected to remain lower than medium- and long-term rates, the Council may consider shorter-duration borrowing (with under 10-year maturity) or phased refinancing to avoid locking in higher costs unnecessarily. Any investments for short term cash surpluses will prioritise security and liquidity over yield, both due to projected cashflow profile and global volatility and geopolitical uncertainty. The Council will continue to monitor interest rate trends closely and maintain flexibility to adjust its borrowing profile as

4.2. For the purpose of setting the budget, it has been assumed that new treasury investments will be made at an average rate/yield of 3.5%, and that new 10-year Public Works Loan Board (PWLB) EIP loans will be borrowed at an average rate of 5%.

5. Capital Financing Requirement

5.1. The Capital Financing Requirement (CFR) represents the underlying need to borrow for capital purposes, calculated by aggregating balance sheet items related to capital expenditure. In contrast, other balance sheet resources such as reserves and working capital reflect the funds available for investment. The following table summarises Council’s proposed draft capital expenditure budget:

Table 1: Capital Expenditure

Capital Expenditure Draft Budget	25/26 Revised Budget	26/27 Draft Estimate	27/28 Draft Estimate	28/29 Draft Estimate	29/30 Draft Estimate	30/31 Draft Estimate	Total 26/27-30/31
	£m	£m	£m	£m	£m	£m	£m
General Fund	39.083	87.265	55.172	16.572	12.451	8.057	179.516
Council Housing (HRA)	26.515	25.029	24.877	23.652	22.468	22.520	118.546
TOTAL	65.597	112.294	80.049	40.223	34.919	30.577	298.062

5.2. Under CIPFA’s Prudential Code for Capital Finance in Local Authorities, the Council’s total debt should remain below its highest projected CFR over the next three years. The Council’s current approach is to keep actual borrowing and investments below these underlying levels, a practice commonly referred to as internal borrowing. The table below shows the CFR over the 5-year horizon covered by the TMS:

Table 2: Capital Financing Requirement

Capital Financing Requirement	31.3.26 Estimate	31.3.27 Budget	31.3.28 Forecast	31.3.29 Forecast	31.3.30 Forecast
	£m	£m	£m	£m	£m
General Fund CFR	523.0	536.4	536.2	495.0	474.9
inc. Capitalisation Direction	91.6	111.7	118.2	87.1	78.9
Housing Revenue Account CFR	162.9	162.9	162.9	162.9	162.9
TOTAL CFR	686.0	699.3	699.1	657.9	637.9
Other Balance Sheet Items - GF	-149.6	-132.0	-110.5	-106.4	-104.0
Other Balance Sheet Items - HRA	-61.0	-65.3	-64.9	-61.7	-61.8
TOTAL OTHER BALANCE SHEET ITEMS	-210.6	-197.3	-175.4	-168.2	-165.9
TOTAL NET INDEBTEDNESS	475.4	502.0	523.7	489.7	472.0
General Fund Net Indebtedness	373.5	404.5	425.7	388.6	370.9
HRA Net Indebtedness	101.9	97.6	98.0	101.2	101.1
TOTAL NET INDEBTEDNESS	475.4	502.0	523.7	489.7	472.0

6.1. The table below shows the sources of funding proposed for the funding requirement (total net indebtedness) across the Council for both the GF and the HRA. The position as of 31 December 2025 for Council’s external borrowing and investments is also detailed in Appendices D and E.

Table 3: Net Indebtedness Breakdown

Net Indebtedness Breakdown	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	Estimate	Budget	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m
Existing Long-term borrowing					
- PWLB	416.8	381.3	331.6	307.4	282.2
- LOBOs	9.0	9.0	9.0	9.0	9.0
- Bank	4.0	4.0	4.0	4.0	4.0
Existing Short-term borrowing	-	-	-	-	-
*New Borrowing and Refinancing	55.6	117.7	189.0	179.3	186.8
TOTAL BORROWING	485.4	512.0	533.7	499.7	482.0
Long-term investments					
Short-term investments	-10.0	-10.0	-10.0	-10.0	-10.0
Cash and cash equivalents					
TOTAL INVESTMENTS	-10.0	-10.0	-10.0	-10.0	-10.0
Net borrowing	475.4	502.0	523.7	489.7	472.0

*New Borrowing is the amount that can be borrowed up to the Council’s CFR, borrowing will only be incurred when necessary to do so.

6.2 The next table shows the external debt and internal borrowing against the CFR:

Table 4: Borrowing Breakdown

Borrowing Breakdown	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	Estimate	Budget	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m
External Debt Opening Balance	429.8	394.3	344.6	320.4	295.2
Expected Change in External Borrowing	55.6	117.7	189.0	179.3	186.8
EXTERNAL BORROWING BALANCE	485.4	512.0	533.7	499.7	482.0
Total CFR	686.0	699.3	699.1	657.9	637.9
(UNDER)/OVER BORROWING	-200.6	-187.3	-165.4	-158.2	-155.9
Other Balance Sheet Items - GF	149.6	132.0	110.5	106.4	104.0
Other Balance Sheet Items - HRA	61.0	65.3	64.9	61.7	61.8
Short-term investments	-10.0	-10.0	-10.0	-10.0	-10.0
INTERNAL BORROWING	200.6	187.3	165.4	158.2	155.9

- 7.1. In July 2021 the Council issued a section 114 notice. A Section 114 notice is issued by a finance officer when spending exceeds available resources, effectively halting non-essential spending and signalling severe financial distress.
- 7.2. Following this the Council has an Exceptional Financial Support (EFS) agreement with MHCLG. This allowed the Council to borrow up to £352.2m up until the end of 2025/26 to enable it to fund its day-to-day expenditure, as part of this agreement the Council embarked on an asset rationalisation programme with disposals receipts used to reduce the amount of borrowing required.
- 7.3. At the end of 2025/26, disposal receipts of £227.8m will be used to reduce the borrowing requirement, a further £32.8m of MRP has been set aside to repay the borrowing meaning the level of borrowing utilised under the EFS agreement by the end of 2025/26 is £91.6m.
- 7.4. The ongoing recurrent demand pressures on service such as temporary accommodation (TA) and Adult Social Care (ASC) during 2025/26 as well as the delayed full receipt of additional income to Slough as part of the fair funding reform means that the Council has requested from Ministry of Housing, Communities and Local Government (MHCLG) £65.3m of EFS to support the Council’s revenue position in 2026/27 and 2027/28. Over and above this the capital programme assumes £20m of borrowing to fund capital investment in transformation. This investment is to enable the Council to balance its budget without the use of EFS from 2028/29.

8. Disposals

- 8.1. In line with the previous EFS agreement, the council will look to use disposal receipts to reduce the level of borrowing required. Over the period 2026/27 to 2028/29 £79.4m of disposal receipts are expected which will be used to reduce the level of borrowing detailed above.

Table 5: EFS and Disposal of Assets

Financial Year	EFS In Year £m	Transformation Investment £m	Capital Receipts applied £m	Minimum Revenue Provision £m	Borrowing Related to EFS £m
2018/19	78.0				
2019/20	47.5		7.7	2.9	
2020/21	24.9		0.0	4.5	
2021/22	60.0		1.7	5.5	
2022/23	56.6		107.2	7.8	
2023/24	46.3		26.9	4.5	
2024/25	23.1		75.6	4.9	
2025/26	15.7		8.7	2.8	
Sub Total	352.2	0.0	227.8	32.8	91.6
2026/27	42.9	8.0	27.7	3.0	
2027/28	22.4	9.0	21.4	3.6	
2028/29	0.0	3.0	30.3	3.8	
Total	417.5	20.0	307.2	43.3	87.1

9. Debt Management

9.1. Following the Government intervention, one of the key objectives for the Council is to plan and execute strategy for reduction and management of the overall debt position. A separate debt reduction strategy is appended to the budget report, see Appendix 8.

9.2. The Prudential Code considers that legitimate examples of prudent borrowing include:

- Financing capital expenditure related to the delivery of a local authority's functions.
- Temporary management of cash flow (within the context of the balanced budget).
- Securing affordability by removing exposure to future interest rate rises.
- Refinancing existing borrowing (including replacing the internal borrowing) to manage risk or reflect changing cash flow circumstances.

The Prudential Code also determines certain acts or practices as not prudent activity – e.g. borrowing to invest for the primary purposes of commercial return.

9.3. Having the regard to the above principles, this borrowing strategy outlines our approach to borrowing and is consistent with the ongoing dialogue with MHCLG.

10. Liability Benchmark

10.1. CIPFA's 2021 Code of Practice introduced the Liability Benchmark as a key Prudential Indicator. It estimates the level of external borrowing required to fund the Council's capital and revenue plans while maintaining a minimum liquidity of £10m throughout the year.

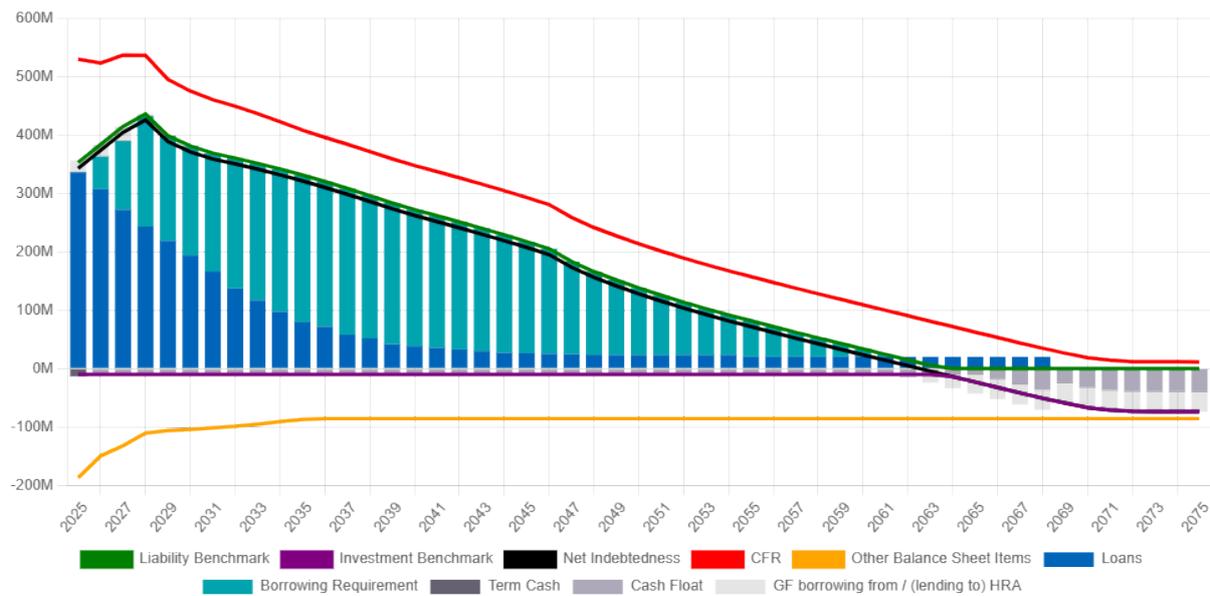
10.2. The Council operates a two-pool debt management approach for the HRA and GF, so separate benchmarks have been calculated for each pool. This tool helps determine the Council is likely to remain a long-term borrower, shaping strategic decisions.

10.3. CIPFA recommends aligning external borrowing with the Liability Benchmark, using all available balance sheet resources for internal borrowing. Where borrowing falls below the benchmark, it signals a future borrowing need and exposure to interest rate, liquidity, and refinancing risks. Conversely, borrowing above the benchmark indicates an overborrowed position, creating excess cash that must be invested, increasing credit and reinvestment risks and potential cost of carry.

10.4. The Treasury Strategy sets out how these risks will be managed over the coming years.

Prudential Indicator Liability Benchmark	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	Estimate	Budget	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m
General Fund CFR	523.0	536.4	536.2	495.0	474.9
Less: Other Balance Sheet Items	-149.6	-132.0	-110.5	-106.4	-104.0
NET LOANS REQUIREMENT	373.5	404.5	425.7	388.6	370.9
Plus: Liquidity allowance	10.0	10.0	10.0	10.0	10.0
GF LIABILITY BENCHMARK	383.5	414.5	435.7	398.6	380.9
Current Loan Commitments	307.4	271.9	243.1	218.9	193.8
Borrowing from HRA	20.5	24.8	3.5	0.3	0.3
Committed Lending to HRA	-	-	-	-	-
BORROWINGS + NET HRA	327.9	296.7	246.6	219.2	194.1
(UNDER)/OVER BENCHMARK: BORROWING REQUIREMENT	-55.6	-117.7	-189.0	-179.3	-186.8

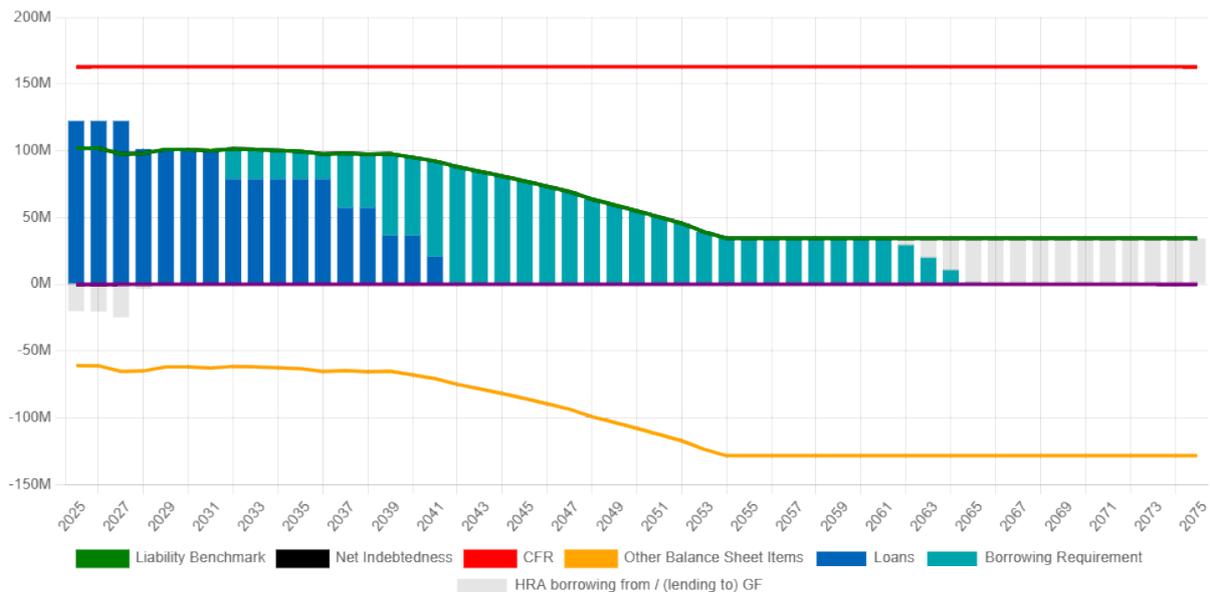
General Fund Liability Benchmark



10.5. The chart illustrates a declining net loans requirement for the General Fund, reflecting the Council’s projected spending and financing plans. Existing loans are maturing at an accelerated pace (blue bars), creating a need for additional borrowing to support future financing requirements (turquoise bars). Investment balances are expected to remain low to help minimise external borrowing.

Prudential Indicator Liability Benchmark	31.3.26 Estimate £m	31.3.27 Budget £m	31.3.28 Forecast £m	31.3.29 Forecast £m	31.3.30 Forecast £m
HRA CFR	162.9	162.9	162.9	162.9	162.9
Less: HRA Other Balance Sheet Items	-61.0	-65.3	-64.9	-61.7	-61.8
HRA LIABILITY BENCHMARK	101.9	97.6	98.0	101.2	101.1
Current Loan Commitments	122.4	122.4	101.5	101.5	101.4
Borrowing from/Lending to General Fund	-20.5	-24.8	-3.5	-0.3	-0.3
BORROWINGS	101.9	97.6	98.0	101.2	101.1
(UNDER)/OVER BENCHMARK: BORROWING REQUIREMENT	0.0	0.0	0.0	0.0	0.0

HRA Liability Benchmark

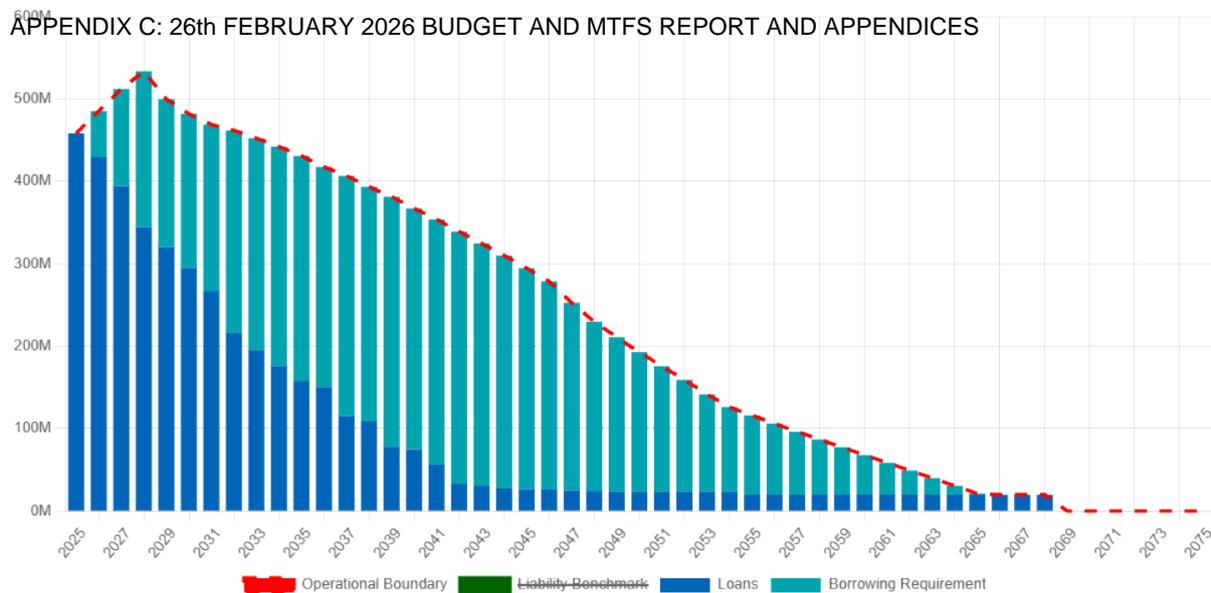


11. Borrowing Strategy

11.1. The Council as of 31 December 2025 held £443.7m in loans, representing a reduction of £14.8m compared to the previous year, as part of its strategy to reduce the level of debt. Based on the balance sheet forecast in Table 1, the Council expects to borrow up to £112.9m in 2026/27.

12. Borrowing Balance Projection

12.1. The chart below shows the cumulative total borrowing required for both the General Fund and the HRA.



12.2. **Objectives:** The Council’s primary objective when borrowing is to maintain a prudent balance between securing low interest costs and ensuring cost certainty over the required borrowing period. A secondary objective is to retain flexibility to renegotiate loans should the Council’s long-term plans change.

12.3. **Strategy:** Considering ongoing reductions in public expenditure and local government funding, the Council’s borrowing strategy prioritises affordability while safeguarding the long-term stability of its debt portfolio. With short-term interest rates having declined over the past year and expected to fall slightly further, it is likely to be more cost-effective in the medium term to utilise internal resources or secure short-term borrowing.

12.4. The risks associated with this approach will be managed by ensuring the Council’s interest rate exposure remains within the limits set by the treasury management prudential indicators (see below).

12.5. By adopting this approach, the Authority reduces net borrowing costs despite the loss of investment income and lowers overall treasury risk. The advantages of internal or short-term borrowing will be regularly assessed against the potential additional costs of deferring borrowing to future years, when long-term rates are expected to rise modestly. The Council will monitor the cost of carry and perform breakeven analysis for the informed decisions.

13. Sources of Borrowing

13.1. The Council’s approved sources for long and short-term borrowing include:

- HM Treasury’s PWLB lending facility (formerly the Public Works Loan Board).
- Other UK local authorities and Public Sector bodies.
- Institutions approved for investment (as detailed in the investment section).
- Banks and building societies authorised to operate in the UK.
- UK public and private sector pension funds (excluding SBC’s Local Government Pension Scheme).

13.2 These are the standard lenders to local authorities. However, access to finance may occasionally be constrained due to perceived credit concerns for Slough. Therefore, the PWLB will remain the Council's primary source of borrowing.

14. Other Sources of Debt Finance

14.1. Capital funding may also be secured through arrangements that are not classified as borrowing but represent other debt liabilities, such as:

- Leasing
- Hire purchase
- Private Finance Initiative (PFI)
- Sale and leaseback
- Similar asset-based financing

15. Bank Loans and LOBOs

15.1. The Council currently holds £9m in LOBO (Lender's Option Borrower's Option) loans, which allow the lender to propose interest rate changes at predetermined dates. The Council can either accept the revised rate or repay the loan without penalty.

15.2. The next likely call date is 07 April 2026 for a £5m FMS Wertmanagement loan. Full-term maturities range between 2054 and 2066. Opportunities to repay LOBOs will be considered where this is demonstrably cost-effective and affordable.

16. Short-Term Loans

16.1. Short-term borrowing may be used to manage liquidity but exposes the Council to interest rate volatility. Such borrowing will remain within the interest rate exposure limits set out in the Treasury Management Indicators.

17. Debt Rescheduling

17.1. The PWLB permits early repayment of loans, subject to a premium or a discount based on prevailing interest rates. Any such debt restructuring will need to be considered in the light of the current treasury position and the refinancing risks and associated costs/upside; with early repayments only consider if they save the Council money and reduce risk.

17.2. Any proposed borrowing will only be undertaken on a phased basis in accordance with agreed plans and requirements at that time. The borrowing purely to invest or lend-on to make a return is unlawful.

17.3. The total amount borrowed will not exceed the authorised borrowing limit of 2026/27 set at £709.4m. The maximum period between borrowing and expenditure is expected to be no more than 6 months.

18. Gross Debt and the Capital Financing Requirement – 2026/27

18.1. Statutory guidance requires that the Council's gross debt remains below its CFR, except for short-term variations. The Council has complied with this requirement and expects to continue doing so over the medium term, as illustrated below. To

APPENDIX 10 ensure that borrowing is undertaken solely for capital purposes, the Council must ensure that, except in the short term, gross debt does not exceed the sum of:

- The CFR at the end of the preceding financial year, plus
- The estimated increases in CFR for the current and the next two financial years.

This is a key indicator of prudence within the Prudential Code.

Table 8: Gross Debt and Capital Financing Requirement

Gross Debt and Capital Financing Requirement	31.3.26 Estimate £m	31.3.27 Budget £m	31.3.28 Forecast £m	31.3.29 Forecast £m	31.3.30 Forecast £m
Debt (incl. PFI & leases)	516.3	540.6	559.8	522.8	501.7
Capital Financing Requirement	686.0	699.3	699.1	657.9	637.9

19. Debt and Prudential Indicators – 2026/27

19.1. Total debt is expected to remain below the Capital Financing Requirement (CFR) throughout the forecast period, ensuring compliance with statutory guidance.

20. Debt and the Authorised Limit and Operational Boundary

20.1. There are two key limits on external debt:

- Operational Boundary – a management tool representing the most likely (but not worst-case) scenario for external debt.
- Authorised Limit – the statutory maximum borrowing limit that the Council cannot exceed without prior approval.

20.2. The Council is legally required to set an affordable borrowing limit (the Authorised Limit) each year in accordance with the Local Government Act 2003. In line with statutory guidance, a lower Operational Boundary is also set as an early warning level.

20.3. The Executive Director of Resources (Section 151 Officer) confirms that the Council has complied with these indicators in the current year and expects continued compliance over the medium term. Both limits align with current commitments, approved capital plans, and the Treasury Management Policy.

20.4. The key distinction is that the Authorised Limit includes headroom for unexpected events, while the Operational Boundary reflects the most likely position.

21. Operational Boundary for External Debt

21.1. The operational boundary represents the Council's estimate of the most likely prudent but not worst-case level of external debt. It has been updated to align with the liability benchmark, reflecting the expected level of external borrowing at these points.

Operational Boundary	*31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	£m	£m	£m	£m	£m
Operational boundary – borrowing	454.5	483.4	507.6	476.7	462.4
Operational boundary – PFI and leases**	30.9	28.6	26.1	23.0	19.6
OPERATIONAL BOUNDARY - TOTAL EXTERNAL DEBT	485.4	512.0	533.7	499.7	482.0

*2025/26 revised in line with latest estimate.

**PFI and leases includes projections for lease liabilities brought onto the balance sheet post IFRS16 implementation.

21.2. Note, this limit is meant to accommodate for in-year cash flow fluctuations, however, any breaches of the Operational Boundary due to short-term cash flow variations are not considered compliance failures.

22. Authorised Limit for External Debt

22.1. The Authorised Limit is the Council’s affordable borrowing limit, set in accordance with the Local Government Act 2003. It represents the maximum level of debt the Council is legally permitted to incur. This limit is closely aligned to CFR (including PFI and Leases) levels but also includes additional buffer against unusual or unforeseen borrowing items e.g. temporary borrowing.

Table 10: Authorised Limit for External Debt

Authorised Limit	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	£m	£m	£m	£m	£m
Authorised limit – borrowing	654.9	670.8	673.0	634.9	618.2
Authorised limit – PFI and leases	27.2	28.6	26.1	23.0	19.6
Other	-	10.0	10.0	10.0	10.0
AUTHORISED LIMIT - TOTAL EXTERNAL DEBT	682.1	709.4	709.1	667.9	647.8

23. Investment Strategy – 2026/27

23.1. The revised CIPFA Code (2021) categorises local authority investments into three types:

- I. Treasury Management Investments: surplus cash arising from day-to-day operations, such as income received in advance of expenditure.
- II. Service Investments: lending to or acquiring shares in other organisations to support local public services.
- III. Commercial Investments: where generating investment income is the primary purpose.

23.2. This Investment Strategy focuses on treasury management investments and complies with the requirements of the MHCLG Investment Guidance (2018). Service and commercial investments are addressed in Non-Treasury Investments section below.

23.3. The Council typically receives income (e.g. taxes and grants) before incurring expenditure (e.g., payroll and supplier payments). It also holds grants received in advance of future spending. These timing differences, combined with borrowing decisions, create temporary cash surpluses that are invested in accordance with CIPFA and government guidance.

23.4. For 2026/27, the balance of treasury investments is expected to fluctuate between £10m and £50m, closely linked to the Council's Asset Disposal Programme. At 31st December 2025, the Council held £13.6m in invested funds, representing income received in advance of expenditure plus balances and reserves.

23.5. Objectives: The CIPFA Code requires the Council to invest its treasury funds prudently, prioritising security and liquidity before yield. The Council's objective is to strike an appropriate balance between risk and return, minimising the risk of loss from defaults and avoiding unsuitably low investment income. Given low cash balances and liquidity priorities, the Council is unlikely to enter into investments exceeding 12 months.

23.6. The liability benchmark confirms that the Council will remain a long-term borrower, meaning new treasury investments will primarily manage short-term cash flows using well diversified, high rated and low-risk instruments. Historically, the Council has invested mainly in low-volatility Money Market Funds (MMFs) maintain strong liquidity, benefit from diversified AAA-rated portfolios, and reduce reliance on unsecured bank deposits.

24. Investment Limits

24.1. Table 6 below reflects advice from Arlingclose regarding acceptable counterparties and limits. Given the Council's low balances and focus on liquidity, investments beyond 365 days are unlikely. Credit ratings of counterparties will be considered alongside these limits when making investment decisions.

Table 11: Treasury Investment Approved Counterparty List & Limits

Sector	Time limit	Counterparty limit	Sector limit
The UK Government (DMADF Deposit Facility)	365 days	Unlimited	n/a
Government bonds (gilts) and treasury bills	365 days	£10m	n/a
Local authorities & other government entities	365 days	£5m	50%
Banks (unsecured) *	365 days	£5m	50%
Building societies (unsecured) *	365 days	£2m	£25%
Money market funds *	n/a	£10m	n/a
Strategic pooled funds	n/a	£2m	£10m
Other investments *	365 days	£1m	5%

*This table must be read in conjunction with the notes below

24.2. Minimum credit ratings for Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

25. Investment Limits – 2026/27

- 25.1. The Authority’s current unallocated revenue reserves available to cover investment losses are £23.3m, however, this level will be impacted by the current overspend (£17.5m at Quarter 2 2025/26). To ensure that no more than 10% of available reserves is exposed to risk in the event of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will remain £5m. Entities under common ownership will be treated as a single organisation for limit purposes.
- 25.2. Credit risk exposures arising from non-treasury investments, financial derivatives, and operational bank account balances exceeding £1m will count against the relevant investment limits.
- 25.3. Minimum requirement for country sovereign rating of AA- is in place when investing with entities domiciled in foreign countries (outside of UK). Additional limits apply to foreign countries as shown below. Investments in pooled funds and multilateral development banks do not count against any single-country limit because risk is diversified across multiple jurisdictions.

Table 12: Additional Investment Limits

Additional Investment Limits	Cash Limit
Foreign Countries	£10m per country

Liquidity Management

- 25.4. The Council uses PS Live cash flow forecasting software to assist in determining the maximum period for which funds may prudently be committed. Forecasts are compiled on a prudent basis to minimise the risk of borrowing on unfavourable terms to meet financial commitments.
- 25.5. Limits on long-term investments are set by reference to the Medium-Term Financial Plan and cash flow forecasts. Liquid cash will be spread across multiple providers (e.g., bank accounts and MMFs) to ensure access to funds in the event of operational difficulties at any one provider.

26. Environmental, Social, and Governance Policy

- 26.1. Environmental, Social, and Governance (ESG) considerations are increasingly important in global investment decisions. Ethical and sustainable investing is becoming more commonplace discussion amongst the investors. There are currently a small but growing number of financial institutions and fund managers promoting ESG products, however, types of products we can invest are

APPENDIX 2026/27 BUDGET INVESTMENT GUIDANCE FROM GEF A, making it clear that all investing must adopt SLY principles – Security, Liquidity and Yield: ethical issues will play a subordinate role in those priorities.

26.2. While ESG scoring frameworks are still evolving, the Authority’s policy for 2026/27 will make consideration to prioritise where practical the following:

- Banks that are signatories to the UN Principles for Responsible Banking
- Funds managed by institutions that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance, and/or the UK Stewardship Code

27. Treasury Management Prudential Indicators

Security

27.1. The Council has adopted a voluntary measure of its credit risk exposure by monitoring the weighted average credit rating of its investment portfolio. This is calculated by assigning a numerical score to each investment (e.g., AAA = 1, AA+ = 2) and taking the arithmetic average weighted by the size of each holding. Unrated investments are allocated-weighted average credit rating of its investment portfolio. This is calculated by assigning a numerical score to each investment (e.g., AAA = 1, AA+ = 2) and taking the arithmetic average weighted by the size of each holding. Unrated investments are allocated a score that reflects their assessed level of risk.

27.2. Target: Portfolio average credit rating = A

Table 13: Credit Risk Indicator

Credit Risk Indicator	Target
Portfolio Average Credit	A

Liquidity

27.3. The Council monitors the amount of cash available to meet unexpected payments within a rolling three-month period without additional borrowing.

27.4. Target: Total cash available within three months = £10m

Table 14: Credit Risk Indicator

Liquidity Risk Indicator	Target
Total Cash available within 3 months	£10m

28.1. This indicator is designed to manage the Council’s exposure to refinancing risk within each period. It sets upper and lower limits on the maturity profile of the Council’s borrowing as follows:

Table 15: Maturity Structure of Borrowing

Refinancing rate risk indicator	Upper limit	Lower limit	Position 31.12.25
Under 12 months	30%	0%	20.8%
12 months and within 24 months	30%	0%	7.2%
24 months and within 5 years	30%	0%	15.3%
5 years and within 10 years	40%	0%	20.2%
10 years and above	70%	0%	36.5%

29. Long-Term Treasury Management Investments

29.1. The Council currently holds no long-term treasury investments, and given the current liquidity and cash profile, we do not envisage for the Council having them for the foreseeable future.

30. Revenue Budget Implications

31.1 Although capital expenditure is not charged directly to revenue, interest on loans and MRP repayments are. The net annual charge (financing costs) is compared to the net revenue stream.

Table 16: Ratio of Financing Costs to Net Revenue Stream GF

General Fund Financing Costs	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
General Fund Financing Costs £m	23.16	22.80	25.60	26.98	27.03
Ratio of Financing Costs to Net Revenue Stream %	14.5%	11.8%	12.5%	12.2%	12.3%

Table 17: Ratio of Financing Costs to Net Revenue Stream HRA

HRA Financing Costs	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
HRA Financing Costs £m	3.71	3.72	3.71	3.70	3.67
Ratio of Financing Costs to Net Revenue Stream %	8.0%	7.8%	7.5%	7.2%	6.9%

Minimum HRA reserves: £4m; Major Repairs Reserve: £5m; Interest cover: 1.25x.

- 31.1. Due to the long-term nature of capital expenditure, revenue implications extend up to 50 years. The Section 151 Officer confirms the capital programme is prudent, affordable, and sustainable.

32. Borrowing in Advance of Need

- 32.1. CIPFA have stated that local authorities should not be borrowing in advance of need. Therefore, any decisions to borrow in advance will be considered carefully on an exceptional basis and only progressed if it is the most financial advantageous option for the Council and any risks can be sufficiently minimised.

33. Credit and Risk Management – 2026/27

- 33.1. Treasury investments in sectors marked with an asterisk (*) will only be made with entities whose lowest published long-term credit rating is A- or higher. Where available, the rating relevant to the specific investment or class of investment will be used; otherwise, the counterparty's credit rating applies.
- 33.2. Investment decisions are never based solely on credit ratings—other factors, including market intelligence and external advice, will be considered. For entities without published ratings, investments may be made where external advice confirms equivalent credit quality.

34. Approved Investment Types

- 34.1. Government: Loans to, and bonds or bills issued or guaranteed by, national governments, regional/local authorities, and multilateral development banks. These are not subject to bail-in and generally carry lower insolvency risk. Investments with the UK Government are deemed zero credit risk and may be made in unlimited amounts.
- 34.2. Banks and Building Societies (Unsecured): Accounts, deposits, certificates of deposit, and senior unsecured bonds. These carry bail-in risk if regulators deem the bank failing.
- 34.3. Money Market Funds (MMFs): Pooled investment vehicles offering same-day or short-notice liquidity and low volatility. They provide diversification and professional management for a small fee. No sector limit applies, but the Council will diversify across providers to ensure access to cash.
- 34.4. Strategic Pooled Funds: The Council may consider from time-to-time investments in pooled funds, e.g. pooled bond, equity or property funds that offer enhanced returns over the longer term but are potentially more volatile over the shorter term. These funds allow the Council to diversify into asset classes other than cash without need to own or manage the underlying investments. Such investments are subject to availability of cash for a longer-term investment and satisfactory outcomes of due diligence against the Council's risk appetite and reserves,
- 34.5. The Council will maintain operational bank accounts only with institutions meeting the minimum creditworthiness criteria set out in the Annual Investment Strategy. To mitigate bail-in risk, operational balances will be kept to the minimum necessary for day-to-day liquidity, with surplus cash invested into approved money

market funds or other secure short-term instruments. Additional institution-specific limits apply to ensure diversification and avoid concentrated exposure.

35. Risk Assessment and Credit Monitoring

- 35.1. Credit ratings are monitored by the Council's treasury advisers, who notify changes immediately.
- 35.2. If a counterparty's rating falls below approved criteria:
 - No new investments will be made.
 - Existing investments that can be recalled or sold at no cost will be.
 - All other investments will be reviewed for possible withdrawal.
- 35.3. If a rating is placed on negative watch, only investments withdrawable on the next working day will be made until the review concludes.
- 35.4. Negative outlooks (long-term trend) do not trigger restrictions.

36. Additional Security Measures

- 36.1. Credit ratings are useful but imperfect predictors of default. The Council will also consider:
 - Credit default swap prices
 - Financial statements
 - Government support indicators
 - Market intelligence and adviser analysis
- 36.2. No investments will be made where there are substantive doubts about credit quality, even if rating criteria are met.

37. Reputational Risk

- 37.1. The Council recognises that some counterparties, while financially secure, may pose reputational risks. These will be considered in all investment decisions.

38. Market Stress Conditions

- 38.1. In periods of market stress (e.g., 2008, 2020, 2022), credit ratings may not reflect systemic risk. In such cases:
 - Investments will be restricted to higher-quality counterparties.
 - Maximum investment durations will be shortened.
 - If suitable commercial counterparties are unavailable, surplus funds will be placed with the UK Government or other local authorities. This may reduce returns but will protect capital.

39.1. MRP is a mandatory annual charge councils make to pay off debt used for capital projects (like buildings or infrastructure), ensuring they prudently set aside money to repay borrowed funds over time, guided by government rules but with flexibility in calculation methods like the annuity or straight-line methods, aiming to match debt repayment to asset life. This Minimum Revenue Provision (MRP) policy complies with May 2024 statutory guidance and is effective from 1 April 2025. The key elements to note are:

- **Debt Repayment:** It's the amount local authorities must budget for to reduce their Capital Financing Requirement (CFR) – the cumulative debt from borrowing for long-term assets.
- **Statutory Duty:** Councils have a legal duty to make this provision.
- **Prudence:** The goal is to ensure debt isn't passed on indefinitely and is repaid within a sensible timeframe, linked to the asset's useful life

40. MRP Policy Principles

- MRP will begin in the year following the asset coming into use.
- The charge will reflect repayment over a period reasonably commensurate with the asset's useful life. No CFR will be omitted unless legally exempted.

41. Pre-April 2008 Supported Capital Expenditure

41.1. MRP will continue to be calculated using the closing balance method, reducing by 4% of the closing CFR from the previous year.

42. Post-31 March 2008 Capital Expenditure

42.1. MRP is calculated on an annuity basis using the expected useful life of the asset, with the interest rate set to the average PWLB long-term rate in the year the asset becomes operational.

42.2. Freehold land acquisitions are provided for over 50 years.

43. Capital Loans to Third Parties

43.1. MRP treatment varies depending on circumstances and follows updated guidance:

43.2. Capital expenditure loans to third parties:

- If principal repayment is received during the year, the capital expenditure will be funded from the receipt, rather than borrowing, so that there is no new borrowing requirement or MRP requirement in future years. Any excess capital receipts from repayments are applied to reduce CFR.
- In years where there is no principal repayment, or insufficient repayment, and so loans are funded by borrowing, MRP will be charged in accordance with the

APPENDIX C MRP policy for the assets funded by the loan, including, where appropriate, delaying MRP until the year after the assets become operational.

- Additionally, where principal repayments (or expected credit losses) occur, MRP is charged to ensure the outstanding CFR does not exceed the actual Principal Outstanding minus any Expected Credit Loss.

43.3. Non-commercial loans benefiting public services, with timely repayments, will be treated as specified by the relevant Capitalisation Direction via annuity method.

44. Capitalisation Directions

44.1. MRP on expenditure funded through approved Capitalisation Directions will use the annuity method over the specified asset life.

45. PFI and Leases

45.1. For assets acquired by finance leases or PFI (Private Finance Initiatives), MRP will be equal to the charge that writes down the balance sheet liability i.e. the principal repaid in year. For former operating leases brought onto balance sheet due to IFRS16 Leases, MRP charges will be based on the value of the right-of-use asset recognised on transition rather than the liability.

46. General Fund and HRA Treatment

46.1. All borrowing requirement for General Fund assets (including investment assets) is included in the General Fund CFR and will be matched by MRP over asset life as required by updated guidance.

46.2. At present there is no separate MRP charge made on HRA, although depreciation is charged to the surplus or deficit on the provision of services in the HRA which is then transferred to the Major Repairs Reserve (MRR) to ensure sufficient provision is made over the life of the assets.

47. Formal Approval

47.1. Approval of this statement will be included within the Council's TMS for 2026/27. It aligns with updated regulatory guidance and ensures full recovery of CFR over time.

48. Financial Implications – 2026/27

48.1. The estimated investment income for 2026/27 is £1.3m, based on an average investment portfolio of £37.2m. The income is to enable provision to be created to mitigate the risk of company losses.

48.2. The estimated debt interest payable for 2026/27 is £13.2m.

48.3. General Fund: £13.2 million, based on an average debt portfolio of £ 373.4m at an average interest rate of 3.794%.

48.4. Housing Revenue Account (HRA): £4.2m, based on an average debt portfolio of £122m at an average interest rate of 3.48%.

48.5 Actual performance will vary if investment balances, borrowing levels, or interest rates differ from these assumptions.

49. Non-Treasury Management Investments

- 49.1. The non-treasury management investment strategy is required following statutory guidance issued by the government (MHCLG) in January 2018 and focuses upon service and commercial investments defined as per below:
- i. Service Investments – those made to support local public services by lending to or buying shares in other organisations; and
 - ii. Commercial Investments – those made to regenerate the Borough or immediate economic area to encourage private investment and to create or retain local jobs.
- 49.2. The council has made several Non-Treasury Management Investments in the past via loan structures, and these are detailed in table below. Any changes and all new investments will be subject to business cases that comply with CIPFA guidance and financial procedure rules.
- 49.3. Contribution: The Code requires that where such investments have been made reference is made to the contribution these investments make to help support the Council's budget to enable it to delivery its essential services.

Table 18: Non-Treasury Investments

Debtor	Balance 31/03/2026 £m	Interest receivable 2025/26 £m
James Elliman Homes	51.7	1.6
SUR LLP - loan notes	0.9	
GRE 5 Ltd*	5.2	0.3
Slough Children First Ltd**	0	0
TOTAL	57.8	1.8

*GRE5 have a loan facility agreed with the Council of up to a total of £15m.

** Slough Children First Ltd have a loan facility agreement of up to £5m with the Council.

Loans

- 49.4. The Council may lend money to its subsidiaries, its suppliers, local businesses, local charities or housing associations etc. to support local public services and stimulate local economic growth.
- 49.5. The Council will ensure that a full due diligence exercise is undertaken, and adequate security is in place and subject to relevant business plan approval. The business case will balance the benefits and risks. All loans are agreed by the Section 151 Officer in accordance with the Treasury Policy Statement and the Council's Treasury and Investment Management Practices. All loans will be subject to close, regular monitoring.

49.6. Loans are treated as capital expenditure for accounting treats. These service investments and loans will need to be considered in the context of the Councils wider target affordability thresholds outlined in the section on Revenue Budget Implications above.

49.7. Security: The main risk when making service loans is that the borrower will be unable to repay the principal lent and/or the interest due. Therefore, the Council should aim to take security against assets to mitigate the risk of default.

49.8. Accounting standards require the Council to set aside loss allowance for loans, reflecting the likelihood of non-payment. The figures for loans in the Council's statement of accounts will be shown net of this loss allowance. However, the Council makes every reasonable effort to collect the full sum lent and has appropriate credit control arrangements in place to recover overdue repayments.

49.9. Risk Assessment: The Council assesses the risk of loss before entering into and whilst holding service loans by:

1. reviewing the financial statements of the organisation and reviewing the organisation's business plans and future projections and future cash flows.
2. assessing what security is available to secure the loan and if necessary, carry out a professional valuation of any property.
3. using external advisors to provide professional information such as due diligence requirements.
4. the loan agreements are reviewed by our legal team to ensure that they are legally compliant and includes any safeguards for the Council.
5. if an organisation has a credit rating, we will carry out a credit check to assist.
6. the rate of interest charged on any loan will reflect the risk of the project and potential for default.
7. subsidy controls rules are considered before a loan can be considered.

Shares

49.10. The Council may invest in the shares of its subsidiaries, its suppliers, and local businesses to support local public services and stimulate local economic growth.

49.11. Security: One of the risks of investing in shares is that they fall in value meaning that the initial outlay may not be recovered.

49.12. Risk Assessment: The Council assesses the risk of loss before entering into and whilst holding shares by reviewing the history of the organisation, its financial statements and its share values. The Council will also look at business plans, future cash flows and any other market information that may affect the organisation.

49.13. Liquidity: The Council covers its liquidity for working capital and cash flow by holding cash in Money Market Funds and being able to borrow short term loans from other local Councils.

Property Investment

- 49.14. Security: One of the risks of investing in property is that the value may fall due to market fluctuations meaning that in the event of a disposal the initial outlay may not be recovered.
- 49.15. Risk Assessment: The Council assesses the risk of loss before entering into and whilst holding property investments by carrying out an evaluation process.
- 49.16. The risk of not achieving the desired profit or borrowing costs increasing or the having vacant premises is partially covered by a void reserve. Annual payments are deducted from the rental income each year to add to the void reserve.
- 49.17. Liquidity: Compared with other investment types, property is relatively difficult to sell and convert to cash at short notice and can take a considerable period to sell in certain market conditions. To ensure that the invested funds can be accessed when they are needed, for example to repay capital borrowed; the Council makes an internal charge (service borrowing) to cover the capital repayments from the rental income.
- 49.18. The Council also makes alternative arrangement to cover their short-term cash requirements.

50. Proportionality

- 50.1. The Council uses the profit generated by the commercial investments to help achieve a balanced revenue budget.

51. Loan Commitments and Financial Guarantees

- 51.1. Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Council.

Treasury Management Policy Statement – 2026/27

In accordance with the CIPFA Treasury Management Code, Slough Borough Council adopts the following policy statement:

Definition of Treasury Management Activities

Treasury Management is defined as:

- The management of the Council's investments and cash flows, its banking, money market, and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

Risk Management as the Primary Objective

The Council regards the successful identification, monitoring, and control of risk as the prime criteria by which the effectiveness of its treasury management activities will be measured.

Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation and any financial instruments entered into to manage these risks.

Value for Money and Strategic Support

The Council acknowledges that effective treasury management provides essential support for achieving its business and service objectives. It is therefore committed to:

- The principles of value for money in treasury management
- Employing sound risk management practices
- Ensuring compliance with the CIPFA Code of Practice and relevant statutory guidance

Treasury Management Reporting Cycle

The Council has adopted the following reporting arrangements in accordance with the requirements of the Treasury Management Code:

Area of Responsibility	Council/Committee/Officer	Frequency
Treasury Management Policy Statement	Full Council	Annually before start of financial year
Treasury Management Strategy/Annual Investment Strategy	Full Council	Annually before start of financial year
Quarterly Treasury Management and Prudential Indicator updates	Audit & Corporate Governance Committee	Quarterly
Updates or revisions to Treasury Management Strategy/Annual Investment Strategy during year	Cabinet (following consideration by Corporate Governance Committee, wherever practical)	Ad hoc
Annual Treasury Outturn Report	Cabinet	Annually by end of September following year end
Treasury Management Practices	Executive Director of Resources	As needed
Review of Treasury Management Strategy/Annual Investment Strategy	Audit & Corporate Governance Committee	Annually before start of financial year and before consideration by full Council, wherever practical
Review of Treasury Management Performance	Audit & Corporate Governance Committee	Annually by end of September following year end

The CIPFA Financial Management Code (FM Code) provides guidance for good and sustainable financial management in local authorities and demonstrating compliance with the CIPFA FM Code is a collective responsibility of elected members, the s151 Officer and all members of the leadership team.

In the context of this strategy the Council will ensure, maintain, or improve compliance with the code in the following areas:

- There are appropriate arrangements in place for the project management and cost control of capital projects.
- The Council has in place suitable mechanisms for monitoring its performance against the prudential indicators that it has set.
- The Council has identified the elements of the balance sheet that are most critical to its financial sustainability and has put in place mechanisms to monitor the risk associated with these.
- The Council has taken action to mitigate any risks identified. The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability.

The Council will report planned and unplanned use of reserves in a timely manner(quarterly) to the management team and to Cabinet.

- The monitoring of balance sheet risks will be integrated into the quarterly budget monitoring reporting processes. The Councils' treasury management system facilitates live balance sheet analysis.

Capacity, Skills and Culture

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.

The Council employs staff with professional qualifications including CIPFA, ACCA, CIMA, MRICS, CIPS etc. and supports permanent staff to study towards relevant qualifications.

The S151 Officer should regularly review the skillsets of elected members and all officers with governance and financial management responsibility to ensure as a collective there is the appropriate skills, training and support to fulfil these responsibilities. This will be set out formally in a new Knowledge and Skills Policy to be presented later in 2025/2026.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field, can provide capacity, manage risks and support knowledge transfer. The Council currently employs Arlingclose Limited as treasury management advisers.

The Property Director receives regular updates on market activity, trends, forecasts and occupier activity from RICS firms and in-house surveyors to support the decision process.

Arlingclose Economic Outlook as at 22 December 2025

Underlying assumptions:

- The Bank of England duly delivered on expectations for a December rate cut, but, despite softer economic data over the past two weeks, the minutes highlighted increased caution surrounding both the inflation outlook and the speed of future easing. With a close vote of 5-4 in favour of a rate reduction, this suggests that the bar for further monetary easing may be higher than previously thought despite the possibility of the CPI rate falling to target in 2026.
- Budget policies and base effects will mechanically reduce the CPI rate in 2026, on top of the downward pressure arising from soft economic growth and the looser labour market. However, many policymakers appear concerned that household and business inflation and pricing expectations are proving sticky following recent bouts of high price and wage growth, which may allow underlying inflationary pressure to remain elevated. While, the Bank's measure of household expectations ticked lower in December, it remains above levels consistent with the 2% target at 3.5%.
- While policymakers hold valid concerns, these appear somewhat out of line with current conditions; CPI inflation fell to 3.2% in November, private sector wage growth continued to ease amid the highest unemployment rate since the pandemic, and the economy contracted in October after barely growing in Q3. Business surveys pointed to marginally stronger activity and pricing intentions in December but also suggested that the pre-Budget malaise was not temporary. These data are the latest in a trend suggesting challenging economic conditions are feeding into price and wage setting.
- Risks to the growth and inflation outlook lie to the downside, which may ultimately deliver lower Bank Rate than our central case. However, the minutes suggest that the bar to further rate cuts beyond 3.25% is higher and the near-term upside risks to our Bank Rate forecast have increased. Having said that, we believe inflation expectations will naturally decline alongside headline inflation rates.
- Investors appear to have given the UK government some breathing space following the Budget, with long-term yields continuing to trade at slightly lower levels than in late summer/early autumn. Even so, sustained heavy borrowing across advanced economies, the DMO's move towards issuing more short-dated gilts and lingering doubts about the government's fiscal plans will keep short to medium yields above the levels implied by interest rate expectations alone.

Forecast:

- In line with our long-held forecast, Bank Rate was cut to 3.75% in December.
- Continuing disinflation, rising unemployment, softening wage growth and low confidence suggests that monetary policy will continue to be loosened.
- Arlingclose expects Bank Rate to be cut to 3.25% by middle of 2026. However, near-term upside risks to the forecast have increased.
- Medium and long-term gilt yields continue to incorporate premia for UK government credibility, global uncertainty and significant issuance. These issues may not be resolved quickly and we expect yields to remain higher

	Current	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	3.75	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	3.82	3.55	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.35	3.35	3.35
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
5yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	3.96	3.85	3.80	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.80	3.80	3.80
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
10yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.52	4.40	4.35	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.35	4.35	4.35
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
20yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.16	5.00	4.95	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.95	4.95	4.95
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
50yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.74	4.65	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.65	4.65	4.65
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85

PWLB Standard Rate = Gilt yield + 1.00%
 PWLB Certainty Rate = Gilt yield + 0.80%
 PWLB HRA Rate = Gilt yield + 0.40%
 National Wealth Fund (NWF) Rate = Gilt yield + 0.40%

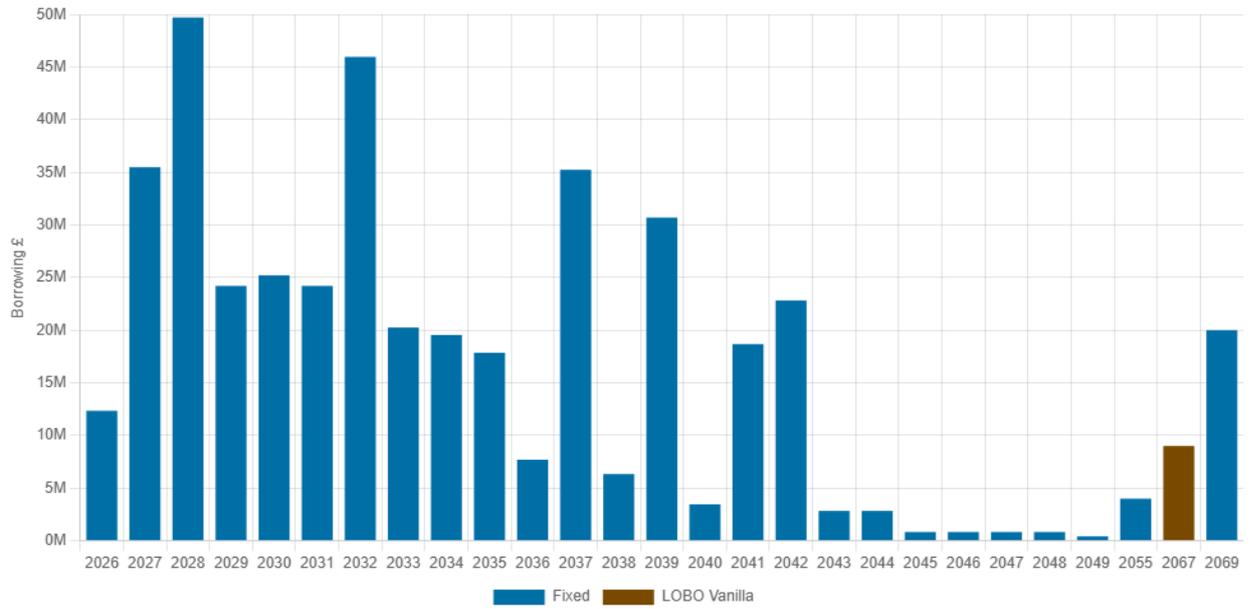
Charts show the Arlingclose central case along with upside and downside risks: Arlingclose judges the risk around its Bank Rate and gilt yield forecasts to be weighted to the downside in the medium term.



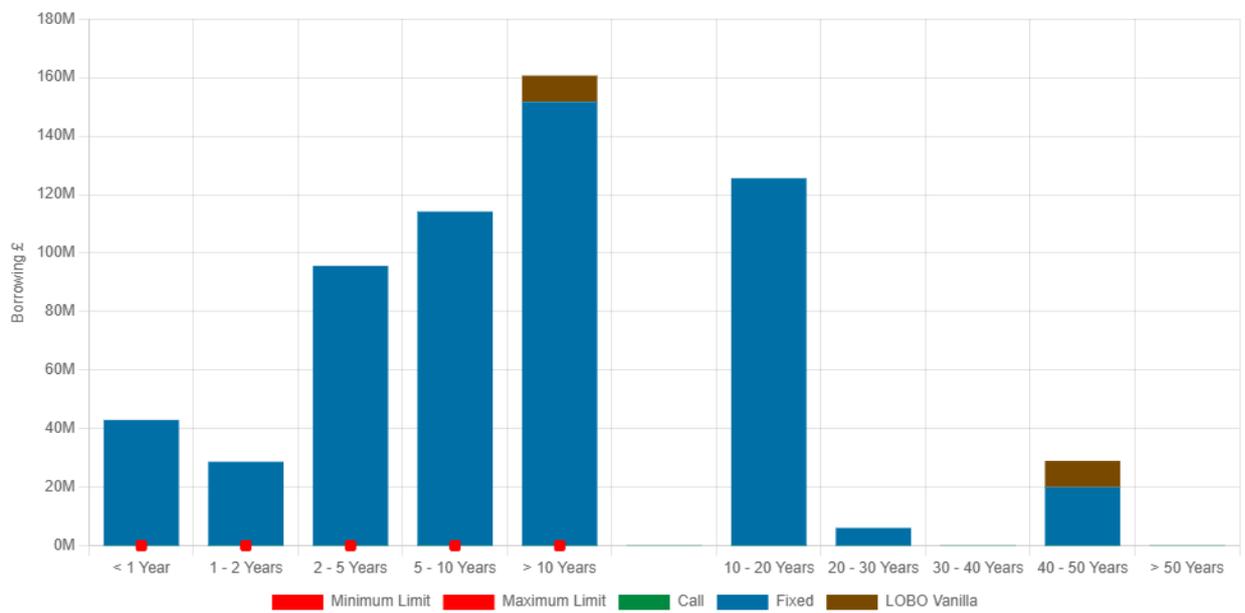
List of Borrowing as of 31 December 2025

Class	Type	Deal Ref	Original Term, Years	Maturity Date	Counterparty	Profile	Rate	Principal O/S (£)
Loan	Fixed	707431	2	01/03/26	PWLB	EIP	5.4600%	7,500,000.00
Loan	Fixed	712285	2	18/04/26	PWLB	EIP	5.3200%	10,780,000.00
Loan	Fixed	498001	17	30/09/27	PWLB	Maturity	3.8500%	3,280,000.00
Loan	Fixed	487800	19	25/03/28	PWLB	Maturity	4.4500%	820,000.00
Loan	Fixed	488859	16	25/09/29	PWLB	Maturity	4.9500%	410,000.00
Loan	Fixed	429	5	10/08/30	PWLB	EIP	4.6000%	10,000,000.00
Loan	Fixed	509818	12	02/03/31	PWLB	EIP	1.0700%	9,565,217.38
Loan	Fixed	489227	23	15/10/31	PWLB	Maturity	4.7000%	4,100,000.00
Loan	Fixed	428	7	08/04/32	PWLB	EIP	4.7900%	9,285,714.29
Loan	Fixed	431	8	19/10/33	PWLB	EIP	4.8200%	10,000,000.00
Loan	Fixed	509540	15	25/07/34	PWLB	EIP	1.4000%	7,800,000.03
Loan	Fixed	433	9	21/10/34	PWLB	EIP	4.7700%	10,000,000.00
Loan	Fixed	434	9	22/10/34	PWLB	EIP	4.7600%	10,000,000.00
Loan	Fixed	417	10	26/11/34	PWLB	EIP	5.0200%	18,000,000.00
Loan	Fixed	418	10	20/12/34	PWLB	EIP	4.9200%	18,000,000.00
Loan	Fixed	421	10	11/02/35	PWLB	EIP	5.0000%	9,500,000.00
Loan	Fixed	430	9	15/02/35	PWLB	EIP	4.9000%	10,000,000.00
Loan	Fixed	426	10	30/03/35	PWLB	EIP	5.0700%	9,500,000.00
Loan	Fixed	763241	11	24/09/35	PWLB	EIP	4.4500%	9,090,909.09
Loan	Fixed	490923	28	01/05/36	PWLB	Maturity	4.1500%	2,460,000.00
Loan	Fixed	490924	28	01/08/36	PWLB	Maturity	4.1500%	4,100,000.00
Loan	Fixed	432	11	17/10/36	PWLB	EIP	4.9100%	10,000,000.00
Loan	Fixed	507555	20	19/07/38	PWLB	EIP	2.1200%	16,250,000.00
Loan	Fixed	494837	30	01/08/38	PWLB	Maturity	4.7200%	4,100,000.00
Loan	Fixed	508164	20	11/12/38	PWLB	EIP	2.0800%	13,000,000.00
Loan	Fixed	509380	20	21/06/39	PWLB	EIP	1.6900%	16,875,000.00
Loan	Fixed	508766	25	14/03/44	PWLB	EIP	2.2200%	37,000,000.00
Loan	Fixed	507556	30	19/07/48	PWLB	EIP	2.3600%	19,166,666.66
Loan	Fixed	164	50	10/07/54	Barclays Bank plc	Maturity	4.7600%	3,280,000.00
Loan	LOBO Vanilla	165	60	07/04/66	FMS WM	Maturity	3.9900%	4,100,000.00
Loan	LOBO Vanilla	166	60	28/04/66	Dexia	Maturity	3.7500%	3,280,000.00
Loan	Fixed	507959	50	30/10/68	PWLB	Maturity	2.5900%	20,000,000.00
GF Loans Total							3.6240%	321,243,507.44
Class	Type	Deal Ref	Original Term, Years	Maturity Date	Counterparty	Profile	Rate	Principal O/S (£)
Loan	Fixed	498001	17	30/09/27	PWLB	Maturity	3.8500%	720,000.00
Loan	Fixed	487800	19	25/03/28	PWLB	Maturity	4.4500%	180,000.00
Loan	Fixed	500578	16	28/03/28	PWLB	Maturity	3.0800%	20,000,000.00
Loan	Fixed	488859	16	25/09/29	PWLB	Maturity	4.9500%	90,000.00
Loan	Fixed	489227	19	15/10/31	PWLB	Maturity	4.7000%	900,000.00
Loan	Fixed	500582	20	28/03/32	PWLB	Maturity	3.3000%	20,000,000.00
Loan	Fixed	490923	28	01/05/36	PWLB	Maturity	4.1500%	540,000.00
Loan	Fixed	490924	28	01/08/36	PWLB	Maturity	4.1500%	900,000.00
Loan	Fixed	500579	25	28/03/37	PWLB	Maturity	3.4400%	20,000,000.00
Loan	Fixed	494837	30	01/08/38	PWLB	Maturity	4.7200%	900,000.00
Loan	Fixed	500584	27	28/03/39	PWLB	Maturity	3.4700%	20,000,000.00
Loan	Fixed	500581	29	28/03/41	PWLB	Maturity	3.4900%	15,841,000.00
Loan	Fixed	500580	30	28/03/42	PWLB	Maturity	3.5000%	20,000,000.00
Loan	Fixed	164	50	10/07/54	Barclays Bank plc	Maturity	4.7600%	720,000.00
Loan	LOBO Vanilla	165	60	07/04/66	FMS WM	Maturity	3.9900%	900,000.00
Loan	LOBO Vanilla	166	60	28/04/66	Dexia	Maturity	3.7500%	720,000.00
HRA Loans, Total							3.4251%	122,411,000.00
Loans, Grand Total:							3.5691%	443,654,507.44

Borrowing by Year



Borrowing Maturity Buckets



List of Cash Investments as of 31 December 2025

Class	Type	Deal Ref	Maturity Date	Counterparty	Profile	Rate	Principal O/S (£)
Deposit	MMF	2100003275	On Call	Federated Prime Rate Sterling Liq	Maturity	Variable	-5,830,000.00
Deposit	MMF	2100003318	On Call	LGIM Sterling Liquidity	Maturity	Variable	-4,230,000.00
Deposit	MMF	2100004010	On Call	Aviva Investors Sterling Liquidity Fund GBP	Maturity	Variable	-10,000,000.00
MMF, Sub-Total						-20,060,000.00
Banks, Sub- Total						0.00
Local Authorities, Sub-Total						0.00
Cash Investments, Total						-20,060,000.00

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Debt Repayment Strategy

Introduction

The Council requires a debt repayment strategy so that there is a clear plan to reduce the level of General Fund (GF) debt to under £300m, over the next 10 financial years as well as lowering the % of the debt servicing costs compared to the net revenue budget, with 10% the targeted level.

The Council agreed a debt repayment strategy in 2021 predicated on the generation of c£400m capital receipts from disposal of General Fund assets to 2027, both to repay additional borrowing required to finance Capitalisation Directions and existing debt. After this, further operational and financial reviews have been undertaken to assess what could be delivered from asset disposals, the outcomes of which have been included in subsequent annual Treasury Management Strategy's.

An assessment of borrowing per capita amongst a sample of 15 local authorities of similar size, including Berkshire neighbours, London Boroughs and wider unitaries, based on information from published final or draft 2024/25 statements of accounts is set out in the table below:

Local Authority Comparators	Population	Debt as at 31/03/25 (£m)	Per Capita	Equivalent Average Debt to SBC Popn (£m)
Slough	158500	461.933	2,914.40	
Nearest Neighbours (Berkshire)	746,561	1,319.14	1,766.95	280.062
London Boroughs of Similar Size	700,865	1,238.15	1,766.60	291.687
Other Unitary Authorities of Similar Size	1,030,564	2,210.89	2,145.32	340.033
Total in Sample (15)	2,477,990	4,768.176	1,924.21	304.987

It should be noted that the comparator table above shows authorities have an average net debt of £304m across GF & HRA, therefore the targeted level of below £300m for the GF debt in Slough remains significantly above the benchmark.

Overview

The Councils overall Capital Financing requirement is £686m, of which £523m relates to the GF and £162.9m to the HRA. The table below shows the current level of indebtedness for the Council (after balances held), of which £373.5m relates to the GF and £101.9m to the HRA.

Table 1 – Capital Financing Requirement

Capital Financing Requirement	31.3.26	31.3.27	31.3.28	31.3.29	31.3.30
	Estimate £m	Budget £m	Forecast £m	Forecast £m	Forecast £m
General Fund CFR	523.0	536.4	536.2	495.0	474.9
inc. Capitalisation Direction	91.6	111.7	118.2	87.1	78.9
Housing Revenue Account CFR	162.9	162.9	162.9	162.9	162.9
TOTAL CFR	686.0	699.3	699.1	657.9	637.9
Other Balance Sheet Items - GF	-149.6	-132.0	-110.5	-106.4	-104.0
Other Balance Sheet Items - HRA	-61.0	-65.3	-64.9	-61.7	-61.8
TOTAL OTHER BALANCE SHEET ITEMS	-210.6	-197.3	-175.4	-168.2	-165.9
TOTAL NET INDEBTEDNESS	475.4	502.0	523.7	489.7	472.0
General Fund Net Indebtedness	373.5	404.5	425.7	388.6	370.9
HRA Net Indebtedness	101.9	97.6	98.0	101.2	101.1
TOTAL NET INDEBTEDNESS	475.4	502.0	523.7	489.7	472.0

It is important that the Council has a plan to reduce the level of debt at a manageable level whilst delivering core Council service and having a capital programme that meets the longer-term needs of the borough.

Key Considerations:

Exceptional Financial Support and Disposal Receipts

Disposal of assets continues to be a key element of the debt repayment strategy. Capital receipts generated from the disposal of GF assets are primarily applied against debt incurred from EFS through Capitalisation Directions or to finance capital expenditure on short-life assets, reducing the need for further external borrowing and maximising the revenue saving from interest costs and Minimum Revenue Provision (MRP).

As of the 31st March 2026, the Council have an in-principle agreement for a capitalisation direction of up to £352.2m, primarily funded by capital receipts from asset sales. £227.8m of disposal receipts have been realised (which includes £4.9m of disposal receipts expected in the remainder of 2025/26) and after accounting for £32.8m of MRP, the balance of borrowing which has been required under the Exceptional Financial Support (EFS) agreement is £91.6m.

Subject to agreement from MHCLG the Council has a further capitalisation direction of up to £65.3m across 2026/27 and 2027/28 to support the Council balancing the budget in these financials' years and funding revenue investment in transformation to enable the Council to set a balanced budget from 2028/29 without the requirement

for further EFS. Additionally, £20m of investment in transformation is included in the Capital Programme, spread across 2026/27, 2027/28 and 2028/29.

A further £79.4m of GF assets are due to be disposed of across the next 3 financial years which if delivered will significantly reduce the level of additional borrowing required under the EFS agreement. This is dependent on the Council being able to realise the sales value anticipated and that the sales are achieved as profiled, any delays to these sales will lead to the Council having to borrow more money to fund day to day GF expenditure.

The Council will utilise excess capital receipts arising from the disposal of HRA assets under the “no detriment” principle to support investment in transformation, in accordance with the agreed Flexible Use of Capital Receipts policy, including the acquisition of assets to facilitate the delivery of revenue savings, such as new technology. As of 31st March 2025, £4m of excess receipts were held, with £1.3m to be used during 2025/26 and £2.7m to be carried forward.

This position is shown within the table below:

Table 2 - EFS and Disposal Summary:

Financial Year	EFS In Year £m	Transformation Investment £m	Capital Receipts applied £m	Minimum Revenue Provision £m	Borrowing Related to EFS £m
2018/19	78.0				
2019/20	47.5		7.7	2.9	
2020/21	24.9		0.0	4.5	
2021/22	60.0		1.7	5.5	
2022/23	56.6		107.2	7.8	
2023/24	46.3		26.9	4.5	
2024/25	23.1		75.6	4.9	
2025/26	15.7		8.7	2.8	
Sub Total	352.2	0.0	227.8	32.8	91.6
2026/27	42.9	8.0	27.7	3.0	
2027/28	22.4	9.0	21.4	3.6	
2028/29	0.0	3.0	30.3	3.8	
Total	417.5	20.0	307.2	43.3	87.1

Italics are forecast receipts from disposals.

Capital Programme

The Council has reviewed the capital programme for the next five years. There is £20.2m of expenditure which cannot be funded from grants or contributions and will require external borrowing as detailed within the capital strategy.

Assumptions for annual changes in the Capital Financing Requirement for years 6 to 10, arising from capital expenditure not funded externally are set out below.

The Council will continue to review the capital programme as part of the annual Medium Term Financial Planning process to ensure alignment with the capital strategy, and where possible avoiding schemes requiring significant borrowing unless they deliver clear service and financial benefits.

The Model:

Key Considerations

A debt repayment model has been built which reduces Council debt over the next 10 years, the key considerations above are reflected within the modelling along with the following assumptions and where they are reflected in the model:

Opening Liability Benchmark:

- Opening (2026/27) General Fund Liability Benchmark of £384.13m.

Capital Programme (plus Contingency from yr 6):

- Capital expenditure for years 1-5 as per the capital programme which includes service capital investment, transformation investment and EFS.
- Capital expenditure for years 6-10 of the models estimated based on a service-by-service assessment of future requirements taking account of estimated asset lives and benchmarked investment in fixed assets. This is averaged over the period, with a 40% contingency allowance in line with sector norm to reflect uncertainty over costs in future years.
- The Dedicated Schools Grant (DSG) is assumed to overspend by £5m in 2026/27 and £20m in 2027/28, which is an assessment based on the final Local Government Funding Settlement. The Council will need to borrow to cover the cost of this expenditure and that borrowing will be a GF cost. This assumption may change once there is further guidance from government but at this stage based on available information this is the prudent position to take.

Balance Sheet (Reserves/Working Cap):

- The anticipated increases/decreases to the balance sheet on an annual basis are reflected in the model, this includes the impact on GF and HRA reserves as well as the DSG deficit (as reflected in the Budget and HRA business plan).

Asset Disposals:

- GF disposals as detailed above for 2026/27, 2027/28 and 2028/29, with an additional £5.3m for 2029/30.

Minimum Revenue Provision:

- The model accounts for the additional MRP on all capital investment detailed above.

There are many factors that could impact the Council's level of debt both favourably and adversely, the ones considered to have a significant financial impact are explained further below:

- Reducing the 40% contingency line for capital expenditure in years 6-10 down to 20%, reflecting that whilst the 40% is an accepted benchmark, the local authority will continue to avoid schemes which require the funds to be borrowed unless they deliver clear service and financial benefits.
- A 10% prudence figure on the capital receipts assumptions reflecting some of the challenge realising disposal receipts and

The model will be reviewed internally on a quarterly basis and the strategy updated on an annual basis or where significant internal or external factors require it to be amended.

Appendix 1 Debt Repayment Model 2025/26 to 2045/46:

General Fund Debt Repayment Model	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	
	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Opening Liability Benchmark	384.13	389.20	396.57	363.60	350.11	342.12	330.22	318.10	305.64	292.82	
Capital Programme (plus Contingency from	60.95	57.20	6.63	2.61	3.14	6.39	6.55	6.71	6.88	7.05	
Balance Sheet (Reserves/Working Cap)	(-7.63)	7.44	7.60	6.22	6.55	(-0.02)	(-0.07)	(-0.14)	(-0.19)	(-0.29)	
Asset Disposals	(-27.73)	(-21.36)	(-30.30)	(-5.27)	0.00	0.00	0.00	0.00	0.00	0.00	
Minimum Revenue Provision	(-15.51)	(-15.91)	(-16.90)	(-17.04)	(-17.68)	(-18.27)	(-18.60)	(-19.03)	(-19.52)	(-19.43)	
Closing Balance	394.20	416.57	363.60	350.11	342.12	330.22	318.10	305.64	292.82	280.15	
Increase/ (Decrease)	5.07	7.37	(-32.97)	(-13.49)	(-7.99)	(-11.90)	(-12.12)	(-12.46)	(-12.82)	(-12.67)	
Debt Servicing Costs	22.80	25.60	26.98	27.03	24.37	24.70	24.99	25.53	26.00	26.57	
Net Revenue Budget	193.72	204.08	219.83	224.22	228.71	233.28	237.95	242.71	247.56	252.51	
% of Debt Servicing Cost to Net Revenue Bu	11.77%	12.55%	12.27%	12.06%	10.66%	10.59%	10.50%	10.52%	10.50%	10.52%	
Debt Repayments	35.50	28.81	24.21	25.21	23.42	24.17	20.26	19.54	17.86	7.70	
To be Refinanced/ New Borrowing	40.57	36.18	(-0.00)	2.96	15.43	12.28	8.13	7.09	5.04	0.00	
Change	5.07	7.37	(-24.21)	(-22.25)	(-7.99)	(-11.90)	(-12.12)	(-12.46)	(-12.82)	(-7.70)	

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Sensitivities	26/27 £m	27/28 £m	28/29 £m	29/30 £m	30/31 £m	31/32 £m	32/33 £m	33/34 £m	34/35 £m	35/36 £m
Reduce Contingency Assumption on CP (20%)						0.91	1.81	2.70	3.57	4.44
Amended Closing Balance`	394.20	416.57	363.60	350.11	342.12	329.31	316.29	302.94	289.24	275.71
Capital Receipts reduce by 10%	- 2.8	- 4.9	- 7.9	- 8.5						
Amended Closing Balance`	396.97	421.48	371.54	358.58	350.59	338.69	326.57	314.11	301.29	293.59

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Appendix 9 - Budget Risks

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	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.	Financial strategy and transformation plan to develop a balanced budget for February 2026 in consultation with the S151 Officer, CLT and Members.	Red	0.000	0.000	0.000
MTFS Total						0.000	0.000	0.000
Funding	R0016	Council tax	Sensitivity in council tax assumptions	1% sensitivity change in council tax assumptions impacting on future year, plus a further 0.5% growth assumed in the tax base which is a risk to the budget. Also included a 0.5% risk on collection rate (assumed to be 98.25%)	Yellow	0.000	1.925	2.032
	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	0.000	0.000	0.000
Funding Total						0.000	1.925	2.032

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Appendix 9 - Budget Risks

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
Inflation	R0002	Pay Award	Pay Award will not be known before the budget is set.	3% has been allowed for, which is broadly in line with inflationary forecasts. The risk quantified is for general fund only, showing the impact of a further 1%	Yellow	0.574	0.638	0.651
	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% after 2026/27 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
	R0015	Adult Social Care (CR12 - Failure to deliver adult social care market sustainability)	Adult Social Care – increased provider fee uplifts reflecting changes in NLW, inflationary pressures including energy costs, food and fuel and employer National Insurance contributions. Reflected within the MTFS 2026/27 is a provider discretionary fee uplift of 3.6%.	Annual fee uplifts take into consideration market pressures and market sustainability. This includes the care market's ability to maintain adequate capacity and supply, whilst adhering to regulatory and quality requirements. Inflation has been estimated at 3.6% for 2026/27. Neighbouring authorities have indicated fee uplifts between 3% to 4%. An increase to 4% & 5% equates to an annual estimated risk of £0.243m and £0.780m respectively.	Amber	0.500	0.500	0.500
Inflation Total						1.824	1.888	1.901

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Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
Demand	R0004	Adult Social Care (CR02 Failure to meet demands on Adult Social Care within budget)	Adult Social Care – additional demand on services beyond the budget provision.	The MTFS budget 2026/27 has included growth to right size the budget with a further investment to manage in-year increases in demand. An increase in demand of 1% equates to an annual estimated risk of £0.640m.	Red	0.640	0.640	0.640
	R0005	Temporary Accommodation (CR04 - Failure to Provide Safe Temporary Accommodation within Budget)	Temporary Accommodation – additional demand beyond budget provision	Reports to Cabinet and CISC in 2025 set out a number of actions to manage demand and provider costs for Temporary Accommodation. The budget has been rebased to 1,300 households, but there are planned savings which require a reduction in demand. Each 1% demand increase would add c. £150k. Risk shows impact of a 10% increase, broadly comparable to the level of savings expected.	Red	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
	R0018	CR01 Failure to Safeguard 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	A small number of children costing c.£20k per week have joined recently. If these placements continue, it will put a pressure on the contract fee that may not be containable. The expected risk covers 5 children at £20k per week.	Red	5.000	5.000	5.000

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Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
	R0020	CR03 (Failure of Special Educational Needs and Disability SEND)	<p>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.</p> <p>Ref SR03.02 - financial risk to the council and possibility of not receiving Safety Valve Agreement payments to offset the budget deficit</p>	<p>New SEND financial governance is being put in place to oversee the financial plan and the Safety Valve Agreement. Government clarity is required on the long-term future of the accumulated deficit and any general fund impact. 25% probability assumed on statutory override discontinuation from 2027/28 onwards. First year risk is interest on the DSG deficit assuming a £2m increase and potential for additional resourcing for the General Fund EHCP / SEND teams. There is also a risk in relation to DfE's future treatment of the accumulated deficit, which cannot be quantified at this stage.</p>	Red	3.100	13.000	16.750
Demand Total						11.740	21.640	25.390

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Appendix 9 - Budget Risks

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
Savings	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 CLT /Transformation Board to agree and implement corrective actions. A 20% contingency has been allowed against all transformation savings, the effect of which is shown against amber savings in this table, but covers the programme as a whole. The Council also holds a £5m redundancy reserve, an element of which is likely to be unnecessary and therefore able to act as a temporary contingency against budget risks.	Red	1.400	3.519	6.622
	R0033	Non delivery of savings	Medium (The approach to delivery is to be finalised)		Amber			
	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)		Green			
Savings Total						1.400	3.519	6.622
Companies	R0013	Council Owned Entities CR14 (Failure of Council Subsidiary Companies)	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. Further work to be undertaken as part of 2025/26 closing of accounts.	Red	5.000	5.000	5.000
Companies Total						5.000	5.000	5.000

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Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
Corporate	R0012	Backlog Accounts	Backlog Accounts – that liabilities are identified as part of the finalisation of the prior year accounts	Backlogs accounts have been prepared up until the end of 2024/25	Green	6.000		
	R0024	CR07 (Health and Safety - We fail to prevent statutory obligations)	We fail to prevent physical injury and mental harm Ref SR06.01 we fail to prioritise, adequately fund or manage risks associated with corporate health and safety SR06.02 - we fail to prioritise adequately fund or manage risks associated with fire SR06.03 - we fail to prioritise, adequately fund or manage risks associated with aggressive behaviour	Control environment has become more robust with the delivery of updated policies and further training modules to meet regulatory requirements.	Amber			
	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			
	R0030	Ability to fill establishment with permanent staff.	There is a risk that the Council needs to use interim staff where permanent recruitment is not successful.	The Council will review recruitment strategies to limit the use of interims where possible, but for critical or hard-to-fill posts, a risk remains that interim staff will cost more than their permanent equivalent. Indicative risk calculated as c.3% of staffing budget.	Amber	2.000	2.000	2.000
Corporate Total						8.000	2.000	2.000

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Appendix 9 - Budget Risks

Risk Category	UID	Risk	Risk Description	Mitigation	RAG	Impact 2026/27 £m	Impact 2027/28 £m	Impact 2028/29 £m
Financing costs	R0009	Capital Borrowing Costs	Capital Borrowing Costs increase beyond MTFS assumptions including risk of a DSG in year pressure	Monthly monitoring of borrowing costs. Use of public sector partnership arrangement to achieve value for money	Green	0.700	1.000	1.000
	R0010	Investment Rates	Investment Rates volatility and decrease beyond MTFS assumptions	Monthly monitoring of investment rates.	Green	0.000	0.000	0.000
	R0028	CR11 - Failure of General Fund 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 SR10.01 - Property disposals not hitting financial targets and sitting outside of lower volatility levels SR10.04 - external property market volatility	SR10.01 - continue with asset sales proceeds meeting or exceeding financial targets SR10.04 - market is currently stable after a downward trend. Positive movement is anticipated which will allow better sales proceeds and positive volatility An appraisal of the disposal programme has been undertaken as part of budget setting, prudence has already been applied based on % confidence of the sale being released in the anticipated year of sale, this risk is further prudence over and above that value	Yellow	0.347	0.267	0.379
Financing costs Total						1.047	1.267	1.379
Grand Total						29.011	37.240	44.324

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Slough Borough Council - General Fund Reserves Strategy 2026/27

Introduction

This Reserves Strategy sets out the framework for how the Authority will increase General Fund reserves to a financially resilient and sustainable level and manage those reserves. Reserves should be held at an appropriate level to:

- Provide financial resilience against unexpected events
- Support medium-term financial planning
- Enable investment in priority areas
- Ensure compliance with statutory responsibilities and codes of practice

The strategy supports prudent financial management and underpins the Council's Medium-Term Financial Strategy (MTFS), with measures to achieve a level of GF reserves considered appropriate to manage the financial risks the Council is exposed to.

Section 25 of the Local Government Act (Part II) 2003 requires the Chief Financial Officer (CFO) to report formally on the adequacy of the Council's financial reserves when setting the medium-term financial strategy and the budget requirement as part of the annual budget report. The accounting treatment for reserves is set out in the Code of Practice on Local Authority Accounting. Furthermore, S114 of the Local Government Act 1988 requires the CFO to report if there is likely to be unlawful expenditure or an unbalanced budget. *(In 2021 the then CFO issued a S114 notice, as the Council had insufficient reserves to offset its net expenditure.)*

It is also a requirement of the Council's Exceptional Financial Support to the Council that by the end of the 2025/26 financial year, the Council produces "a reserves policy, detailing the forward strategy for the adequacy of reserves to support the council's medium to long term spending and transformation plans, known liabilities and risks and provides resilience to future shocks."

HRA reserves projections are set out in the HRA Business Plan.

The Council holds unusable reserves. These are reserves arising from legislative and accounting requirements, and are generally not "cash" reserves, but adjustments to the value of assets and liabilities, and consequently – at least in the short to medium term - do not impact on the solvency of the Council.

An exception to this is the Dedicated Schools Grant (DSG) reserve, which is temporarily held in unusable reserves during a "statutory override" period. Under Statutory Instrument No. 1212 (2020), DSG deficits can be carried over in a

dedicated account and therefore not at a charge to the Council's revenue account whilst the override is in place. As is the case in many local authorities the DSG for Slough is in significant deficit, primarily as a consequence of the increased and growing cost of SEND statutory responsibilities. The statutory override is time limited to 2027/28, and this represents a significant risk to the Council.

As at 31st March 2025 the Council held £406.6m of unusable reserves.

The CIPFA Financial Management (FM) Code states that

- Local authorities are directed to have regard to the level of reserves when considering their budget requirement. Consequently, reserves are a recognised and intrinsic part of financial planning and budget setting. The assessment of 'adequate' and 'necessary' levels of reserves is a matter for local authorities to determine. It is the responsibility (with statutory backing in England and Wales) of the CFO to advise the local authority on the appropriate level of reserves and the robustness of the estimates.
- A well-managed authority, with a prudent approach to budgeting, should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed.
- These should be maintained at a level appropriate for the profile of the authority's cash flow and the prospect of having to meet unexpected events from within its own resources.
- The budget report should include details of the earmarked reserves held, and explain the purpose of each reserve, together with the estimated opening balances for the year, details of planned additions/withdrawals and the estimated closing balances.

Current Position

Since 2021 when the S114 notice was issued, ongoing financial sustainability has been reliant on Exceptional Financial Support (EFS), through Capitalisation Directions. Total EFS to the 31st March 2025 has totalled £336.5m and is currently assumed to be £417.5m to 2027/28. Despite additional EFS each year General Fund Earmarked and General reserves have fallen from £69.2m to £43.4m between the years 2023 and 2025, with a further reduction of £18.3m forecast for 2025/26.

The Council has continued to face shortfalls in available funding compared to the cost of providing services, including the EFS for each financial year, and has applied for further EFS over the next 2 years to balance resources against spend to stabilise the budget until the full benefits of the "Fair Funding" Review changes are released.

In the context of the above, the Council is concerned to ensure the adequacy of reserves given the Council's ongoing financial challenges, and the requirement for an agreed strategy.

Except where approved under agreed Exceptional Financial Support (EFS) the Council cannot borrow to finance day-to-day spending, and so failure to contain expenditure within the approved revenue budget requires the Council to draw down reserves.

Reserves can only be drawn down once. Furthermore, by holding reserves, the Council mitigates the cost of external borrowing on its capital expenditure, thus reducing capital financing costs.

The Council's opening reserves position for 2025/26 reflects an overall level of useable (cash) reserves of £154.590m, offset by the DSG deficit, as presented in unusable reserves, of £25.430, and made up as follows. Only £43.388m of this represents non-ringfenced General Fund Reserves.

Reserves Statement as at 01/04/2025		£m
Non-Ringfenced		
General Fund Reserve		23.465
Earmarked General Fund Reserves		19.923
	Subtotal	43.388
Ringfenced / Capital		
Schools Reserves (incl DSG Safety Valve)		24.854
Housing Revenue Account (General)		18.596
HRA Major Repairs Reserve		11.302
Capital Receipts Reserve		36.769
Capital Grants Unapplied		19.681
	Subtotal	111.202
	Total Reserves	154.590
Unusable: DSG Deficit Reserve		-25.430
	Overall Total	129.160

The Net DSG deficit at 1st April 2025 is £10.5m, consisting of the £25.4m above, offset by £14.9m held in usable reserves.

The existing strategy assumes a budgeted annual increase to the General Reserve of £1.0m per annum.

Many of the reserves are subject to restrictions on their use, including:

- The HRA Major Repairs Reserve (£11.302m) must be utilised to deliver capital investment in the Council's existing housing assets. The HRA (General) Reserve of £18.596m is also restricted to the HRA.
- Schools Reserves are restricted to use by schools
- Capital Grants Unapplied must be held pending expenditure incurred on eligible capital schemes in accordance with the grant terms and conditions
- General Fund Earmarked Reserves include a number of restricted use, including Better Care Fund, Public Health and trusts/endowments
- The Capital Receipts reserve comprised £30.911m HRA receipts, for utilisation with the HRA, and £5.858m excess receipts transferred to the General Fund under the "no detriment" principle and earmarked under the Council's agreed Flexible Use of Capital Receipts policy to support one-off investment in transformation. General Fund capital receipts must be applied either against prior years' Capitalisation Directions or to finance capital expenditure on short-life assets

The Authority maintains two main categories of usable reserves:

1) - General Fund Balance - a non-earmarked reserve used to:

- Cushion the impact of unexpected events
- Provide working capital
- Manage short-term financial risks

2) - Earmarked Reserves - Reserves set aside for specific purposes, such as:

- Transformation and service redesign
- Insurance and risk management
- Specific service pressures (e.g., social care demand)

The table below shows a summary of GF earmarked reserves and the General Reserve held by the Council as at 1st April 2025, and the forecast balance as at 31st March 2026.

General Fund Reserves	April 2025 Reserves Position £m	Budgeted or Forecast Transfers to/(from) Reserves 2025/26 £m	Forecast Reserve Position as at 31/03/26 £m
<i>Earmarked Reserves</i>			
Transformation Reserve	3.657	(0.998)	2.659
Directorate Carry Forwards	0.186	(0.123)	0.063
Budget Smoothing Reserve	5.102	(1.373)	3.729
Redundancy Reserve	5.173	(0.226)	4.947
Risk Reserve	1.218	0.000	1.218
Public Health Reserve*	1.818	(1.174)	0.644
Better Care Fund*	1.278	0.000	1.278
Other Reserves*	1.491	0.000	1.491
<i>Total GF Earmarked Reserves</i>	19.921	(3.894)	16.027
General Reserve	23.465	(14.493)	8.972
<i>Total Earmarked and General Reserves</i>	43.386	(18.387)	24.999

By the end of the 2025/26 financial year, the General Reserve is forecast to reduce to £8.972m, following an estimated GF overspend of £15.493m (as at end December 2025). This reflects the fact that the authority does not have the level of resources to manage the impact of the scale of growth in demand-led services, primarily homelessness, adult social care, children's social care and SEND.

The Council has applied for further EFS for 2026/27 partly to mitigate the impact of the required depletion of General Reserve. Core funding assumptions for 2026/27 and 2027/28 include Capitalisation Directions of £42.899m and £22.433m respectively.

Subject to approval of the EFS, the table below shows expected movements on the General Reserve over the period 2025/26 to 2028/29, with the reserve amounting to approximately 10% of net spend once the 2025/26 overspend has been addressed.

General Reserve	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m
Opening Balance	23.465	8.972	19.972	22.972
Contribution in base budget of £1m per year, with a further £10m in 2026/27 and £2m in 2027/28 as part of the Council's EFS request	1.000	11.000	3.000	1.000
Assumed impact of 2025/26 GF overspend	(15.493)			
Closing Balance	8.972	19.972	22.972	23.972
Net Revenue Budget	175.527	236.619	226.515	219.828
Percentage of net revenue budget	5.11%	8.44%	10.14%	10.90%

The Council's budget includes a £1m annual contribution to reserves which, in the table above is supplemented by £10m in 2026/27 and £2m in 2027/28 to restore reserves following the 2025/26 forecast overspend. The annual contribution of £1m will be reviewed for successive years as the MTFS develops and according to an assessment of risk when the budget and MTFS is set each year.

Determining the Adequacy of Reserves

The level of reserves is a matter of judgement, taking into account an assessment of both the financial impact and likelihood of both current and future risks and potential sensitivities, as identified through the Council's risk management process, and including the following.

- Financial risks and uncertainties (including economic uncertainties)
- Volatility in income streams (e.g. council tax, business rates, fees and charges)
- Demand-led pressures
- Inflation and pay award risks
- Delivery risk of savings plans
- Capital programme risks
- Subsidiary Company risks
- Other Corporate risks, including historic legacy liabilities and health and safety
- National policy changes

Reserves should be held at a level that reflects the risk profile, with a formal reserves adequacy assessment accompanying the annual budget report.

An assessment of current budget risks and sensitivities is set in the table below. It reflects the assessment of financial risks for the year 2028/29, with the assessment of likelihood and reserve provision assessed to be recovered. This is compared to the estimated level of General and non-restricted earmarked reserves.

It should be noted that the Council's financial position includes provisions, where there is some certainty that the liability will arise and budget contingencies.

Risk Category	Red £m	Amber £m	Yellow £m	Green £m	Total £m
Funding			2.032		2.032
Inflation		0.500	1.401		1.901
Demand	25.390				25.390
Savings		6.622			6.622
Companies	5.000				5.000
Corporate		2.000			2.000
Financing Costs			0.379	1.000	1.379
Total	30.390	9.122	3.812	1.000	44.324
Reserve Coverage	100%	50%	50%	25%	
Weighted Risk	30.390	4.561	1.906	0.250	37.107

Assumed Level of General and Non-Restricted Reserves by 2028/29	£m
General Reserve	23.972
Budget Smoothing Reserve	3.729
Directorate C/Fwds	0.063
Plus Provisions	5.800
Total	33.564

The review highlights a requirement to increase the level of reserves by some £3.54m, requiring a net increase in reserves to £1.2m per annum over the 3-year 2029/20 to 2030/31, increasing the General Reserve to £27.5m by 31st March 2031.

If additional reserves were required in the meantime, there is potential to repurpose an element of the Redundancy Reserve of £5m. The balance on this reserve will be reviewed throughout the MTF5 by cross-referencing the expected impact of transformation and savings proposals.

Governance and Decision-Making

Full Council must approve the overall level of reserves as part of the annual budget and medium-term financial planning report, following consideration of the report of the CFO on the adequacy of reserves, as required under S25 of the Local Government Act 2003, (to be agreed by 11th March of the preceding year). Under S27 of the Local Government Act 2003, there is also a duty on the CFO to report on previous years' financial reserves if it appears that the level of controlled reserves is or is likely to be inadequate, including recommendations for appropriate actions to rectify.

Any approval of funds from reserves in excess of £0.5m in any one case or in aggregate in any year must be considered and approved by Cabinet. The CFO has delegated authority to make technical adjustments below this limit.

All reserve movements will be reported through regular budget monitoring reports to Cabinet, annual outturn reports and the medium-term financial plan. Should the Council's financial resilience be at risk, the CFO may redesignate earmarked reserves to support the overall position of the budget, with subsequent reporting to Cabinet.

This strategy will be reviewed annually, as part of the Medium-Term Financial Planning process and updated to reflect:

- Changes in financial strategy
- External audit recommendations
- Government or CIPFA guidance
- Local financial circumstances

Monitoring and Reporting

The Council will:

- Review reserves adequacy quarterly as part of financial monitoring reported to Cabinet
- Report any material changes to Cabinet
- Review reserves annually as part of the budget and medium term financial planning process
- Publish reserve levels annually in the Statement of Accounts
- Maintain transparency through clear categorisation and explanation of each reserve

Particular attention will be paid in the annual reviews to those reserves whose balances have not moved over the preceding 12 months, to be considered for transfer to other earmarked or the General Reserve.

Risk Management

The Council will maintain a Financial Risk Register that informs reserve levels, taking into account the key risks identified above. Emerging risks will be evaluated in accordance with the agreed Risk Management Strategy and Framework.

This Reserves Strategy provides a mechanism for a planned approach for reserves to be aligned to mitigate those risks where appropriate.

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFs REPORT AND APPENDICES
Appendix 11 - List of current (2025/26) and proposed (2026/27) fees and charges

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions desktop		£124.00	£124.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions desktop - follow up		£124.00	£124.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions full assessment exc. Meeting		£185.00	£185.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions full assessment exc. Meeting - follow up		£124.00	£124.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions full assessment incl meeting		£247.50	£247.50	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Householder Extensions full assessment inc. meeting - follow up		£185.00	£185.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	1 dwelling		£445.00	£445.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	1 dwelling - follow up		£370.00	£370.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	2-4 dwellings		£1,234.50	£1,234.50	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	2-4 dwellings - follow up		£864.00	£864.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	5-8 dwellings		£2,030.00	£2,030.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	5-8 dwelling - follow up		£1,480.00	£1,480.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	9-14 dwellings		£2,470.00	£2,470.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	9-14 dwellings - follow up		£1,850.00	£1,850.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	15-20 dwellings		£2,785.00	£2,785.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	15-20 dwellings - follow up		£1,980.00	£1,980.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	21-30 dwellings		£3,450.00	£3,450.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	21-30 dwellings - follow up		£2,662.00	£2,662.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	31-49 dwellings		£3,950.00	£3,950.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	31-49 dwellings - follow up		£3,100.00	£3,100.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	50-149 dwellings		£6,200.00	£6,200.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	50-149 dwellings - follow up		£3,700.00	£3,700.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	150+ dwellings (plus £1,260 per additional meeting)		£0.00	£0.00	N/A	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Up to 100sqm		£247.00	£247.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Up to 100sqm - follow up		£142.00	£142.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	101-249sqm		£370.00	£370.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	101-249sqm - follow up		£310.00	£310.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	250-499 sqm		£860.00	£860.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	250-499sqm - follow up		£555.00	£555.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	500- 999 sqm		£1,360.00	£1,360.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	500-999 sqm - follow up		£860.00	£860.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	1000-2000sqm		£1,850.00	£1,850.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	1000-2000sqm - follow up		£1,360.00	£1,360.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	2001-5000sqm		£3,950.00	£3,950.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	2001-5000sqm - follow up		£2,475.00	£2,475.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	5001-9999sqm		£6,200.00	£6,200.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	5001-9999sqm - follow up		£3,700.00	£3,700.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Planning & Building Control - Development Management Pre-Application Fees	10,000+ sq.m (£980.00 per additional meeting)		£0.00	£0.00	N/A	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Other services - change of use of land and buildings		£800.00	£800.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Trees and landscaping		£235.00	£235.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Works to TPO trees/Conservation		£235.00	£235.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Advertisements		£160.00	£160.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Non-material amendments		£160.00	£160.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Approval of details / clearance of planning conditions			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Variation of conditions			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Extensions / Alterations to listed buildings			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Local Community Group		£160.00	£160.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Telecoms		£680.00	£680.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Pre-application Advice – Minerals & Waste			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Specialist Advice			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Requests for confirmation of compliance with an Enforcement Notice, Breach of Condition Notice or similar Notice		£430.00	£430.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Planning History Search			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Planning Decision Notice		£22.25	£22.25	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Administration fee - planning application validation			£0.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Discharge of obligations		£247.50	£247.50	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Planning & Building Control - Development Management Pre-Application Fees	Dropped kerb		£99.00	£99.00	0.00%	0.0%		Statutory Prescribed	S93 - Local Government Act / Localism Act 2011	
RHE	Highways Development	Developer Licences – Section 50 (Private Apparatus), Section 142 (Verge Maintenance), Section 176 (Bridge Licence), Section 177 (Over sail), Section 178 (Crane Over sail), Section 179 (Build Under Highway Support Structure)	Technical Fee	£ 510.00 min	£ 510.00 min	0.00%	0.0%		Statutory Discretionary	s50, New Roads and Street Works Act 1991 c. 22 - and then the rest s142, s176, s177, s178 , 179 Highways Act 1980	
RHE	Highways Development	Developer Licences – Section 50 (Private Apparatus), Section 142 (Verge Maintenance), Section 176 (Bridge Licence), Section 177 (Over sail), Section 178 (Crane Over sail), Section 179 (Build Under Highway Support Structure)	Admin Fee	£158.00	£165.00	5.00%	4.4%		Statutory Discretionary	s50, New Roads and Street Works Act 1991 c. 22 - and then the rest s142, s176, s177, s178 , 179 Highways Act 1980	
RHE	Highways Development	Developer Licences – Section 50 (Private Apparatus), Section 142 (Verge Maintenance), Section 176 (Bridge Licence), Section 177 (Over sail), Section 178 (Crane Over sail), Section 179 (Build Under Highway Support Structure)	Annual fee	£306.00 min	£306.00 min	0.00%	0.0%		Statutory Discretionary	s50, New Roads and Street Works Act 1991 c. 22 - and then the rest s142, s176, s177, s178 , 179 Highways Act 1980	
RHE	Highways Development	Occupation of the Highway (For storage/machinery/etc to aid private construction off the public highway)	Technical/ Admin/ Inspection/ Legal Fees	£250.00-£800.00 (Per month)	£250.00-£800.00 (Per month)	0.00%	0.0%		Statutory Discretionary	Regulation 9, Street Works (Charges for Unreasonably Prolonged Occupation of the Highway) (England) Regulations 2009/303	
RHE	Highways Development	Section 116/117 - Stopping up of the Highway	Technical/Admin/Inspection/Legal & Court Fees (Fee Non-Refundable regardless of Magistrates outcome)	£5,255.00	£5,520.00	5.00%	5.0%		Statutory Discretionary	s. 117 Highways Act 1980	
RHE	Highways Development	Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Inspection (Highway Works)	13% of works cost (£2,000 min)	13% of works cost (£2,000 min)	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Inspection (Statutory Prescribed Undertakers) - 90% Refunded on issue of CoPC with final 10% refunded on issue of CoFC	2-5% value of works	2-5% value of works	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Safety Audit Review	£632.00-£2,095.00	£632.00-£2,095.00	0.00%	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Approval of TM Plans	£210-£2090	£210-£2090	0.00%	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per soak away	£4,700.00	£4,935.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Unit Soakaway - Non Standard or over 3m dia	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Unit Catchpit	£352.00	£369.60	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Unit Swales/Balancing Pond/SuDs Systems	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Petrol/Oil Interceptor - Per Unit	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Flow Control Device - Per Unit	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per m2 of Cycleway or segregated footway/cycleway	£70.50	£74.10	5.00%	5.1%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per m2 of Anti-Skid	£352.00	£369.60	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per m2 of Block Paving - Conventional	£205.00	£215.30	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per m2 of Permeable Block Paving	£228.00	£239.00	5.00%	4.8%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per m2 of High PSV PMB Carriageway +£15m2 over C/way	£212.00	£222.60	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per controlled crossing unit (Headed Pole)	£11,730.00	£12,316.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per traffic signal unit (Headed Pole)	£17,595.00	£18,474.80	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Traffic Signal Pole - Extra Height + £ per pole	£1,175.00	£1,236.00	5.00%	5.2%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Traffic Signal Pole - Cantilever +£ per pole	£3,525.00	£3,708.00	5.00%	5.2%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Pole -Zebra Crossing - (Including floodlight & belisha beacon)	£6,900.00	£7,245.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Street Lighting column	£2,350.00	£2,467.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Unit - Non-Illuminated sign/Traffic Bollards	£352.00	£369.60	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Unit - CCTV Cameras	£11,730.00	£12,316.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Variable message sign	£5,865.00	£6,158.30	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Bollards - Metal	£330.00	£346.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Bollards - Timber	£530.00	£556.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Bins - (Depending on design, location & collection frequency)	£1,025.00-£5,100.00	£1,025.00-£5,100.00	0.00%	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Bus stops - with shelter (depending on size & design)	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Bus stops - without shelter with RTPI flag	£880.00	£924.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	-Structures (bridges/retaining walls/etc)	P.O.A.	P.O.A.	N/A	0.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	AQ real time monitoring equipment (highway cabinet)	£29,250.00	£30,712.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	AQ Sensor (lamp post mounted)	£6,450.00	£6,772.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Ultra rapid charger (125kW) and bay	£29,250.00	£30,712.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	-Rapid charger (50kW - 125 kW) and bay	£20,500.00	£21,525.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Fast charger (7kW - 22kW) and bay	£11,750.00	£12,337.50	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	On-Street resident lamp post EV charger	£9,400.00	£9,870.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	EV car club bay and EVCP (per space)	£16,500.00	£17,325.00	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Highways Development	Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Cycle parking/Sheffield stands (per space)	£235.00	£246.80	5.00%	5.0%		Statutory Discretionary	S 38/278, Highways Act 1980	
RHE	Local Land Charges	Basic Search LLC1 & Con 29R		£132.00	£138.20	5.00%	4.7%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Land Charges - B126	LLCI	£34.00	£35.70	5.00%	5.0%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Land Charges - B126	CON29 searches (Incur VAT)	£132.40	£139.10	5.00%	5.1%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Land Charges- B126	Additional CON 29 Questions (£12/question)	£13.50	£14.20	5.00%	5.2%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Any additional enquiry (each)		£22.50	£23.70	5.00%	5.3%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Extra parcels of land (each)		£17.00	£17.90	5.00%	5.3%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Extra parcels of land (each) LLC1		£5.60	£5.80	5.00%	3.6%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Inspection of land chargers register				5.00%	0.0%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	
RHE	Local Land Charges	Copy of the Register		£1.10	£1.10	5.00%	0.0%		Statutory Discretionary	Reg 8, Environmental Information Regulations 2004	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Local Land Charges	Street Naming and numbering	1st Address	£158.00	£165.80	5.00%	4.9%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	2-5th Address	£306.00	£321.30	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	6-10th Address	£357.00	£374.90	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Per additional Address	£25.50	£26.80	5.00%	5.1%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	New Street	£408.00	£428.40	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Per additional Street	£102.00	£107.10	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	New Street from pre approved list	£255.00	£267.80	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Alter an existing address 1-5 Properties	£1,020.00	£1,071.00	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Alter an existing address 6-10 Properties	£1,275.00	£1,338.80	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Alter an existing address 11-25 Properties	£1,530.00	£1,606.50	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Alter an existing address 26+ Properties	£2,550.00	£2,677.50	5.00%	5.0%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
RHE	Local Land Charges	Street Naming and numbering	Allotment C	£5.91	£6.20	5.00%	4.9%		Statutory Discretionary	s93 Local Government Act 2003 - s64/65 Town Improvement Clauses Act 1847	
Adults	Social Care	Deferred Payment Arrangement	Other LA (set up)	£800.00	£830.30	3.79%	3.8%		Statutory Discretionary	s.14, Care Act 2014	
Adults	Social Care	Deferred Payment Arrangement	Other LA (annual admin fee) (New fee)	£300.00	£311.40	3.80%	3.8%		Statutory Discretionary	s.14, Care Act 2014	
Adults	Social Care	Deferred Payment Interest	Other LA	4.25%	4.75%	N/A	11.8%		Set by OBR	s.14, Care Act 2014	Set by OBR
Children's	Libraries	Hire Charges (For 3 Weeks)	Book (incl those with CD Rom)	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Hire Charges (For 3 Weeks)	Audio books	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Hire Charges (For 3 Weeks)	Children's audio books	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Hire Charges (For 3 Weeks)	E books (incl E audio)	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Reservations and Requests	Adults books (If in stock)	£0.50	£0.60	5.00%	20.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Reservations and Requests	Children's books (under 14) If in stock - 2 books per visit (25p each for more)	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Reservations and Requests	Per Book From interlibrary loan scheme (SELM5) (Adult and Children's Books)	£4.00	£4.00	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Reservations and Requests	E books and E audio	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Overdue Charges	Adult Books (Per day the library is open, capped at £5 per item)	£0.20	£0.30	5.00%	50.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Overdue Charges	Children's books (14+) (Per day the library is open, capped at £1.50 per item)	£0.10	£0.20	5.00%	100.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Overdue Charges	Children's books (under 14)	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Overdue Charges	Children's books on adult cards (Per day the library is open, capped at £0.50 per item)	£0.20	£0.30	5.00%	50.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Lost and Damaged	Books in print per item (all books)	Full cost	Full cost	N/A	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Lost and Damaged	Books out of print per item	Full cost	Full cost	N/A	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Lost and Damaged	Audio books per item	Full cost	Full cost	N/A	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Lost and Damaged	Readers Cards - Adults per item	£3.00	£3.20	5.00%	6.7%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Lost and Damaged	Readers Cards - Children (under 15) per card	Free	Free	0.00%	0.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Photocopying (per sheet)	A4	£0.10	£0.20	5.00%	100.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFs REPORT AND APPENDICES
Appendix 11 - List of current (2025/26) and proposed (2026/27) fees and charges

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
Children's	Libraries	Photocopying (per sheet)	A3	£0.20	£0.30	5.00%	50.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Photocopying (per sheet)	Colour A4	£1.00	£1.10	5.00%	10.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Photocopying (per sheet)	Colour A3	£1.50	£1.60	5.00%	6.7%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Computer Print Outs (per sheet)	Black and white A4	£0.30	£0.40	5.00%	33.3%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Computer Print Outs (per sheet)	Black and white A3	£0.50	£0.60	5.00%	20.0%	Yes	Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	
Children's	Libraries	Computer Print Outs (per sheet)	Colour A4	£0.50	£1.00	100.00%	100.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	To move towards full-cost recovery and benchmarking other providers.
Children's	Libraries	Computer Print Outs (per sheet)	Colour A3	£0.50	£1.50	200.00%	200.0%		Statutory Discretionary	Regulation 4, Library Charges (England and Wales) Regulations 1991/2712	To move towards full-cost recovery and benchmarking other providers.
Law and Governance	Weddings and Civil Partnerships	Notice	Per Person	£42.00	£42.00	0.00%	0.0%		Statutory Prescribed	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Notice	Per Person (non EU National)	£57.00	£57.00	0.00%	0.0%		Statutory Prescribed	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Superintendent Registrar (Other Venues)	Weekdays	£576.00	£604.80	5.00%	5.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Superintendent Registrar (Other Venues)	Saturdays	£666.80	£700.20	5.00%	5.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Superintendent Registrar (Other Venues)	Sundays	£872.50	£916.20	5.00%	5.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Notice Admin fee per notice	Out of hours admin fee evenings and Saturdays	£35.00	£40.25	15.00%	15.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	Rescheduling Fee		£35.00	£40.25	15.00%	15.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	The Elizabeth Room	Mon - Thurs	£215.00	£247.25	15.00%	15.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	The Elizabeth Room	Fridays	£249.00	£286.35	15.00%	15.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	The Elizabeth Room	Weekday Evening	£373.00	£410.30	10.00%	10.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	The Elizabeth Room	Saturday	£373.00	£410.30	10.00%	10.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	Benchmarked against neighbouring Councils
Law and Governance	Weddings and Civil Partnerships	The Elizabeth Room	Sunday	£623.00	£654.20	5.00%	5.0%		Statutory Discretionary	Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Weddings and Civil Partnerships	Religious Buildings		£104.00	£109.20	5.00%	5.0%		Statutory Discretionary		
Law and Governance	Citizenship Ceremony	Individual - midweek		£147.40	£161.70	9.70%	9.7%		Discretionary	Schedule 1, Paragraph 9 of The Nationality, Immigration and Asylum Act 2002	Benchmarked against neighbouring Councils
Law and Governance	Citizenship Ceremony	Individual - Saturday		£203.50	£223.85	10.00%	10.0%		Discretionary	Schedule 1, Paragraph 9 of The Nationality, Immigration and Asylum Act 2002	Benchmarked against neighbouring Councils
Law and Governance	Renewal of Marriage Vows / Baby naming ceremonies		Weekdays	£217.00	£238.70	10.00%	10.0%		Statutory Discretionary	s.93 Local Government Act 2003	Benchmarked against neighbouring Councils
Law and Governance	Renewal of Marriage Vows / Baby naming ceremonies		Saturday	£339.00	£372.90	10.00%	10.0%		Statutory Discretionary	s.93 Local Government Act 2003	Benchmarked against neighbouring Councils
Law and Governance	Renewal of Marriage Vows / Baby naming ceremonies		Sunday	£623.00	£654.20	5.00%	5.0%		Statutory Discretionary	s.93 Local Government Act 2003	
Law and Governance	Approved Premises Licence	5 years		£3,566.00	£4,100.00	14.97%	15.0%		Statutory Discretionary	Reg 12 - Marriages and Civil Partnerships (Approved Premises) Regulations 2005	Benchmarked against neighbouring Councils
Law and Governance	Approved Premises Licence	Renewal		£2,596.00	£2,985.40	15.00%	15.0%		Statutory Discretionary	Reg 12 - Marriages and Civil Partnerships (Approved Premises) Regulations 2005	Benchmarked against neighbouring Councils
Law and Governance	Certificates	Births, Deaths and Marriages	On day of registration	£12.50	£12.50	0.00%	0.0%		Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Certificates	Births, Deaths and Marriages	From current registers after the date	£12.50	£12.50	0.00%	0.0%		Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Certificates	Births, Deaths and Marriages	From completed registers	£12.50	£12.50	0.00%	0.0%		Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Certificates	Civil Partnerships	On day of registration	£12.50	£12.50	0.00%	0.0%		Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Certificates	Civil Partnerships	After day of registration	£12.50	£12.50	0.00%	0.0%		Statutory Prescribed	Schedule 1, Registration of Births, Deaths, Marriages and Civil Partnerships (Fees) Regulations 2016	
Law and Governance	Certificates	Posted certificates -extra cost		£3.00	£3.30	10.00%	10.0%		Discretionary	s. 93 Local Government Act 2003	Benchmarked against neighbouring Councils
Law and Governance	Certificates	Premium Service	Within 24 hours	£38.50	£40.50	5.00%	5.2%		Discretionary	s. 93 Local Government Act 2003	
Law and Governance	Certificates	Family personal history search	For 6 hours	£18.00	£18.90	5.00%	5.0%		Discretionary	s. 93 Local Government Act 2003	
RHE	Allotments	Allotments	Various Allotment Fees						Refer to new Fees approved at November Cabinet Report	s10 Allotments Act 1950	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
Public Protection	Mandatory Licensing of Houses in Multiple Occupation	Initial Fee for 5 bedrooms or less	PART A	£525.00	£551.30	5.01%	5.0%		Statutory Discretionary	s67(3) & (7) Housing Act 2004	
Public Protection	Mandatory Licensing of Houses in Multiple Occupation	Initial Fee for 5 bedrooms or less	PART B	£440.00	£535.00	21.59%	21.6%		Statutory Discretionary	s67(3) & (7) Housing Act 2004	Proposed Part B fee element increase by 21.59% to reflect revised HMO waste conditions which require greater compliance and enforcement activity. S.67(3) Housing Act allows for full cost recovery.
Public Protection	Mandatory Licensing of Houses in Multiple Occupation	For houses that have over 6 rooms:	Additional Charge	£35.00	£36.80	5.00%	5.1%		Statutory Discretionary	s67(3) & (7) Housing Act 2004	
Public Protection	Enforcement	Immigration Inspection Fees		£134.69	£139.90	3.87%	3.9%		Discretionary	S93 - Local Government Act / Localism Act 2011	
Public Protection	Enforcement	Environmental Crime	Fixed Penalty - Duty of Care - transfer of waste	£600.00 (£400.00 if paid within 10 days)	£600.00 (£400.00 if paid within 10 days)	0.00%	0.0%		Statutory Discretionary	S34ZA Environmental Protection Act 1990	Already at statutory maximum
Public Protection	Enforcement	Environmental Crime	Fixed Penalty - Waste Deposit (fly tipping)	£1,000.00 (£500.00 if paid within 10 days)	£1,000.00 (£500.00 if paid within 10 days)	0.00%	0.0%		Statutory Discretionary	S33ZA Environmental Protection Act 1990	Already at statutory maximum
Public Protection	Enforcement	Environmental Crime	Fixed Penalty - Littering	£150.00 (£100.00 if paid within 10 days)	£157.50 (£100.00 if paid within 10 days)	5.00%	0.0%		Statutory Prescribed	S88 Environmental Protection Act 1990	
Public Protection	Enforcement	Environmental Crime	Fixed Penalty - Distributed of printed material on designated land	£100.00	£100.00	0.00%	0.0%		Statutory Prescribed	Para 7, Schedule 3A Environmental Protection Act 1990	Already at statutory maximum
Public Protection	Enforcement	Environmental Crime	Fixed Penalty - Failure to comply with waste receptables notice	£100.00 (£60.00 if paid within 10 days)	£100.00 (£60.00 if paid within 10 days)	0.00%	0.0%		Statutory Prescribed	S.46C Environmental Protection Act 1990	
Public Protection	Enforcement	Vehicles	Fixed Penalty - Abandoning a vehicle	£200.00 (£120.00 if paid within 10 days)	£200.00 (£120.00 if paid within 10 days)	0.00%	0.0%		Statutory Prescribed	S.2A Refuse Disposal (Amenity) Act 1978	
Public Protection	Enforcement	Vehicles	Fixed Penalty - Exposing vehicles for sale on a road	£100.00 (£60.00 if paid within 10 days)	£100.00 (£60.00 if paid within 10 days)	0.00%	0.0%		Statutory Prescribed	s.3 Clean Neighbourhoods and Environment Act 2005	
Public Protection	Enforcement	Stray Dogs	In office hours	£75.00	£75.00	0.00%	0.0%		Statutory Discretionary	s149 Environmental Protection Act 1990	Act only allows for cost recovery
Public Protection	Enforcement	Stray Dogs	Outside of office hours and weekends	£160.00	£160.00	0.00%	0.0%		Statutory Discretionary	s149 Environmental Protection Act 1990	Act only allows for cost recovery
Public Protection	Enforcement	Stray Dogs	Daily kennelling charge	£25.00	£25.00	0.00%	0.0%		Statutory Discretionary	s149 Environmental Protection Act 1990	Act only allows for cost recovery
Public Protection	Enforcement	Stray Dogs	Statutory fine	£25.00	£25.00	0.00%	0.0%		Statutory Discretionary	s149 Environmental Protection Act 1990	
Public Protection	Trading Standards	Primary Authority Partnership Scheme		£98.00	£102.90	5.00%	5.0%		Discretionary	Section 27A, Regulatory Enforcement and Sanctions Act 2008	
Public Protection	Public Protection/ Food Safety	Export Certificates	Per certificate	£134.00	£134.00	0.00%	0.0%		Discretionary		An increase may lead to a loss of custom to alternative providers.
Public Protection	Public Protection/ Food Safety	Paid for business support advice / regulation	As and when hourly rate pro rata	£96.00	£100.80	5.00%	5.0%		Discretionary		
Public Protection	Public Protection/ Food Safety	Food Hygiene Rating Rescore visits	Commercial charge for retesting if firm requests after initial visit	£250.00	£250.00	0.00%	0.0%		Statutory Discretionary	Food Standards Act 1989	An increase may lead to a loss of custom to alternative providers.
Public Protection	Public Protection/ Food Safety	Organic Import Certificate	Per certificate	£134.00	£134.00	0.00%	0.0%		Statutory Prescribed	Reg 15, Organic Products Regulations 2009	
Public Protection	Public Protection/ Food Safety	Provision of Safer Food, Better Business (SFBB) pack	Advice and guidance for food businesses, per pack, print and postage	£25.00	£25.00	0.00%	0.0%		Discretionary		
Chief Execs O	Blue Badge Approved Applications	Blue Badge Approved Applications	Charge for blue badges for disabled parking that last 3 years	£10.00	£10.00	0.00%	0.0%		Statutory Prescribed	Regulation 6(1) -Disabled Persons(Badges for Motor Vehicles)(England)Regulations 2000	
RHE	Environment	Environment Searches	Environmental Reports prepared for clients	£260.00	£260.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment	Environment Permitting	Standard process application	£1,650.00	£1,650.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment	4.5% on set Fees	PVRI, Dry Cleaners Application Fee	£155.00	£155.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Environment	4.5% on set Fees	Vrs and other reduced Fee Activities	£362.00	£362.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		LA-IPPC (PART A2) charges for 2017/18	£3,363.00	£3,363.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		Annual Subsistence Charge (Standard process low risk)	£772.00	£772.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		Annual Subsistence Charge (Standard process medium risk)	£1,161.00	£1,161.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		Annual Subsistence Charge (Standard process high risk)	£1,747.00	£1,747.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		PVRI, Dry Cleaners L/M/H Subsistence Charge	£79.00/ £158.00/ £237.00	£79.00/ £158.00/ £237.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		PVR 1 & 11 combined L/M/H Subsistence Charge	£113.00/ £226.00/ £341.00	£113.00/ £226.00/ £341.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Environment		Vrs and other reduced Fee Activities Subsistence Charge	£228.00/ £365.00/ £548.00	£228.00/ £365.00/ £548.00	0.00%	0.0%		Statutory Prescribed	Regulation 66, Environmental Permitting (England and Wales) Regulations 2016	
RHE	Sports Pitches	Adult Football	Single game	£88.10	£105.80	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Youth Football	Single game	£51.20	£61.50	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Single game/midweek - per hour	£21.70	£26.10	20.00%	20.3%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Mid week block booking 10 games - per hour	£16.30	£19.60	20.00%	20.2%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Single/weekend per match	£64.90	£77.90	20.00%	20.0%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Weekend block booking 10 games - per match	£48.70	£58.50	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Single/weekend with changing room - per match	£108.20	£129.90	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Grass Pitch	Weekend with changing room block booking 10 games - per match	£81.20	£97.50	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Non Turf	Single game/midweek	£16.30	£19.60	20.00%	20.2%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Non Turf	Single/weekend	£48.70	£58.50	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Sports Pitches	Cricket Non Turf	Single/weekend with changing room	£81.20	£97.50	20.00%	20.1%		Discretionary	S19, Local Government (Miscellaneous Provisions) Act 1976	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Main Hall	£56.40	£67.70	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Main Hall - Weddings & Parties (until 11pm)	£61.90	£74.30	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Rooms 1 & 2	£38.10	£45.80	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Rooms 1 & 2 - Weddings & Parties (until 11pm)	£41.10	£49.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Rooms 2 & 3	£38.10	£45.80	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Rooms 2 & 3 - Weddings & Parties (until 11pm)	£41.10	£49.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Room 1 or 2 or 3	£24.10	£29.00	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Room 1 or 2 or 3 - Weddings & Parties (until 11pm)	£28.30	£34.00	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Room 4	£20.60	£24.80	20.00%	20.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Main Hall AV Equipment (Screen, Projector & Sound)	£59.50	£71.40	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Chalvey Centre	Main Hall Projector & Wide Screen	£29.80	£35.80	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Main Hall	£46.40	£55.70	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Main Hall Weddings & Parties	£61.90	£74.30	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Room 1	£38.10	£45.80	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Room 1 - Weddings & Parties (until 11pm)	£41.10	£49.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Room 2	£20.60	£24.80	20.00%	20.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Britwell Centre	Commercial Kitchen	£35.70	£42.90	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTF5 REPORT AND APPENDICES
Appendix 11 - List of current (2025/26) and proposed (2026/27) fees and charges

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Main Hall	£44.30	£53.20	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Main Hall - Weddings & Parties (until 11pm)	£59.10	£71.00	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Small Hall	£20.50	£24.60	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Small Hall - Weddings and Parties (until 11pm)	£25.60	£30.80	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Meeting Room 1 and 2	£12.50	£15.00	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Langley Pavilion	Office	£11.90	£14.30	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Cippenham Centre	Main Hall	£53.90	£64.70	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Cippenham Centre	Main Hall - Weddings & Parties (until 11pm)	£59.10	£71.00	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Weekes Drive	Main Hall	£48.60	£58.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Weekes Drive	Main Hall - Weddings & Parties (until 11pm)	£59.10	£71.00	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Weekes Drive	Small Hall	£20.50	£24.60	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Weekes Drive	Small Hall - Weddings and Parties (until 11pm)	£25.60	£30.80	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Upton Lea Centre	Main Hall	£44.30	£53.20	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Upton Lea Centre	Main Hall - Weddings & Parties	£59.10	£71.00	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Upton Lea Centre	Small Hall	£20.50	£24.60	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Upton Lea Centre	Small Hall - Weddings and Parties	£25.60	£30.80	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Upton Lea Centre	Meeting Room 2	£12.50	£15.00	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Westfield Centre	Main Hall	£22.80	£27.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Westfield Centre	Main Hall - Weddings & Parties	£27.30	£32.80	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Westfield Centre	Meeting Room 1	£9.90	£11.90	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Westfield Centre	Kitchen	£6.30	£7.60	20.00%	20.6%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Centre	Main Hall	£34.70	£41.70	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Centre	Main Hall - Weddings & Parties	£39.80	£47.80	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Centre	Meeting Room 1	£11.90	£14.30	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Centre	Outdoor Hardcourt Area	£19.40	£23.30	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Centre	Kitchen	£6.30	£7.60	20.00%	20.6%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Pavilion	Small Hall	£27.36	£32.86	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Manor Park Pavilion	Small Hall - Weddings & Parties	£32.77	£39.37	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Gallery	£20.60	£24.80	20.00%	20.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Meeting Room 4- GF	£10.30	£12.40	20.00%	20.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Green Room	£13.70	£16.50	20.00%	20.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	The Venue	£70.20	£84.30	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Combined (The Venue and Green Room)	£77.10	£92.60	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	IT Suite (Room 3) using equipment- First Floor	£27.40	£32.90	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	IT Suite (Room 3) not using equipment- First Floor	£24.10	£29.00	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Meeting Room 1 or 2	£24.10	£29.00	20.00%	20.3%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Meeting Room 1 & 2 combined package	£41.10	£49.40	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Cafe hire as part of event - only to serve food and drink	£11.90	£14.30	20.00%	20.2%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	The Curve	Cafe hire as part of event - to sell food and drink	£17.40	£20.90	20.00%	20.1%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Smart Board, Laptop and projector	£22.66	£27.16	20.00%	19.9%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Flip chart & Stand	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Projector	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Laptop	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Smartboard	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Main Hall Projector & Wide Screen	£28.33	£33.93	20.00%	19.8%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Stage Delivery	£90.75	£108.85	20.00%	19.9%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Stage set up	£22.66	£27.16	20.00%	19.9%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Storage per square metre	£3.40	£4.10	20.00%	20.6%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Teas, Coffees & Biscuits (per person)	£1.58	£1.88	20.00%	19.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Lecton	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	AV equipment	£56.65	£67.95	20.00%	19.9%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Kitchen	£11.33	£13.53	20.00%	19.4%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Standard charges across our assets	Car Park Space	£5.50	£6.60	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Council Chambers - Hourly Rate	£178.50	£214.20	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Council Chambers - Half Day Rate - Up to 4 hours 10% discount on hourly rate & includes use of all equipment	£623.70	£748.50	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Council Chambers - Full Day Rate Up to 7 hours 10% discount on hourly rate & includes use of all equipment	£1,091.50	£1,309.80	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Combined Package - Council Chambers & ground floor large open area for canapes	£225.80	£271.00	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Combined Package - Half Day Rate - Up to 4 hours 10% discount on hourly rate & includes use of all equipment	£812.70	£975.30	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
RHE	Facilities Management - Hire of Venues/ Premises	Observatory house - Council Chambers	Combined Package - Full Day Rate Up to 7 hours 10% discount on hourly rate & includes use of all equipment	£1,421.70	£1,706.10	20.00%	20.0%		Discretionary	S93 - Local Government Act / Localism Act 2011	Bringing in line with benchmark
Children's	Children's Centres	Childcare Fees	Hourly rate- Under 2	£7.47	£7.69	2.90%	2.9%		Discretionary	s1, Localism Act 2011	
Children's	Children's Centres	Childcare Fees	Hourly rate- 2 year olds	£6.77	£6.97	3.00%	3.0%		Discretionary	s1, Localism Act 2011	
Children's	Children's Centres	Childcare Fees	Hourly rate- 3 & 4 year olds	£6.07	£6.26	3.10%	3.1%		Discretionary	s1, Localism Act 2011	
Children's	Children's Centres	Childcare Fees	Hourly rate- over 5	£5.13	£5.28	2.90%	2.9%		Discretionary	s1, Localism Act 2011	
Corporate Resources	Revenues and Welfare Services	Council Tax Summons		£83.45	£90.50	8.45%	8.4%		Statutory Prescribed	Regulation 34(7) of the Council Tax (Administration & Enforcement) Regulations 1992 (SI 1992 613)	Court fees have not been updated in several years where costs have increased with inflation.
Corporate Resources	Revenues and Welfare Services	Council Tax Summons (Magistrates)		£0.50	£0.50	0.00%	0.0%		Statutory Prescribed	Regulation 34(7) of the Council Tax (Administration & Enforcement) Regulations 1992 (SI 1992 613)	
Corporate Resources	Revenues and Welfare Services	Council Tax Liability Order		£61.00	£61.00	0.00%	0.0%		Statutory Prescribed	Regulation 34(7) of the Council Tax (Administration & Enforcement) Regulations 1992 (SI 1992 613)	
Corporate Resources	Revenues and Welfare Services	Business Rates & BIDS Summons		£97.00	£99.40	2.58%	2.5%		Statutory Prescribed	Regulation 12(6) of the Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (SI 1989 1058)	
Corporate Resources	Revenues and Welfare Services	Business Rates & BIDS Summons (Magistrates)		£0.50	£0.50	0.00%	0.0%		Statutory Prescribed	Regulation 12(6) of the Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (SI 1989 1058)	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
Corporate Res	Revenues and Welfare Services	Business Rates & BIDS Liability Order		£82.00	£82.00	0.00%	0.0%		Statutory Prescribed	Regulation 12(6) of the Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (SI 1989 1058)	
RHE	Permits	Fixed Penalty Notices	Discount rate (21 days)	£80.00	£80.00	0.00%	0.0%		Statutory Prescribed	Regulation 7 & Schedule 2 of The Street Works (Fixed Penalty) (England) Regulations 2007	
RHE	Permits	Fixed Penalty Notices	Without Discount	£120.00	£120.00	0.00%	0.0%		Statutory Prescribed	Regulation 7 & Schedule 2 of The Street Works (Fixed Penalty) (England) Regulations 2007	
RHE	Permits	Fixed Penalty Notices	Permit Applications	£35.00-£95.00	£35.00-£95.00	0.00%	0.0%		Statutory Prescribed	Regulation 7 & Schedule 2 of The Street Works (Fixed Penalty) (England) Regulations 2007	
RHE	Permits	Road Closures (TTROs)		£2,250.00	£2,362.50	5.00%	5.0%		Statutory Discretionary	Reg 4, Local Authorities (Transport Charges) Regulations 1998/948	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads	Commercial (3 months)	£0.00	£0.00	5.00%	0.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 0 to two months	Commercial (3 months) - Minor road less than 50m2	£607.00	£637.40	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 0 to two months	Commercial (3 months) - Minor road more than 50m2	£2,976.00	£3,124.80	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 2 to 4 months	Commercial (3 months) - Minor road less than 50m2	£1,070.00	£1,123.50	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 2 to 4 months	Commercial (3 months) - Minor road more than 50m2	£3,310.00	£3,475.50	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 4 to 6 months	Commercial (3 months) - Minor road less than 50m2	£1,523.00	£1,599.20	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MINOR Roads - 4 to 6 months	Commercial (3 months) - Minor road more than 50m2	£3,758.00	£3,945.90	5.00%	5.0%		Statutory Discretionary	Highways Act 1980 s139 and Local Authorities (Transport Charges) Regulations 1998/948 Article 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads	Domestic (3 months)			5.00%	0.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 0 to two months	Domestic (3 months) - Minor road less than 50m2	£1,213.00	£1,273.70	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 0 to two months	Domestic (3 months) - Minor road more than 50m2	£5,958.00	£6,255.90	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 2 to 4 months	Domestic (3 months) - Minor road less than 50m2	£2,087.00	£2,191.40	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 2 to 4 months	Domestic (3 months) - Minor road more than 50m2	£6,563.00	£6,891.20	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 4 to 6 months	Domestic (3 months) - Minor road less than 50m2	£3,027.00	£3,178.40	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Hoarding/Scaffolding Licences - MAJOR Roads - 4 to 6 months	Domestic (3 months) - Minor road more than 50m2	£7,457.00	£7,829.90	5.00%	5.0%		Statutory Discretionary	s.169 Highways Act 1980 and Local Authorities (Transport Charges) Regulations 1998/948 Reg 3, 4 and Schedule 1	
RHE	Permits	Section 74 over-run	Per Road Category Per Day	£107.00 to £2,670.00	£107.00 to £2,670.00	0.00%	0.0%		Statutory Prescribed	Regulation 9 of the Street Works (Charges for Unreasonably Prolonged Occupation of the Highway) (England) Regulations 2009.	
RHE	Permits	Sample Inspections	Per Inspection	£50.00	£50.00	0.00%	0.0%		Statutory Prescribed	Regulation 3, Street Works (Inspection Fees) (England) Regulations 2002	
RHE	Permits	Sample Inspections	Per Defect	£50.00	£50.00	0.00%	0.0%		Statutory Prescribed	Section 75, New Road and Street Works Act 1991 and NRSWA 1991 Code of Practice for Inspections	
RHE	Permits	Sample Inspections	Coring (per core)	£130.00	£130.00	0.00%	0.0%		Statutory Prescribed	Section 75, New Road and Street Works Act 1991 and NRSWA 1991 Code of Practice for Inspections	
RHE	Permits	Section 50 Licence Fee (street works)	Per Licence - Another £300 per extra 200 metres	£650.00	£682.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, Schedule 3 s50	
RHE	Permits	Section 50, annual fee from Highways Development	Annual fee	£350.00	£367.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, Schedule 3 s50	
RHE	Permits	Temporary traffic Signals	Mon - Friday 8am - 4pm	£390.00	£409.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Temporary traffic Signals	Mon - Friday 5pm - 7am	£600.00	£630.00	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Temporary traffic Signals	Sat & Sun & BH	£790.00	£829.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Temporary traffic Signals/ stop and Go (other works excluding Utility)	all times	£230.00	£241.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Temporary traffic Signals compliance (Mon -fir 9am -5pm)	None compliance - local authority time (max 2 hours)	£150.00	£157.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Temporary traffic Signals compliance (Mon -fir 5pm - 9am) & all weekend)	None compliance - local authority time (max 2 hours)	£250.00	£262.50	5.00%	5.0%		Statutory Discretionary	New Roads and Street Works Act 1991, s50 and Schedule 3	
RHE	Permits	Signage on the Highway (AA, adverts)	3 months	£270.00	£283.50	5.00%	5.0%		Statutory Discretionary	S 115F, Highways Act 1980	
RHE	Permits	Signage on the Highway (AA, adverts)	Unauthorised, removal	£215.00	£225.80	5.00%	5.0%		Statutory Discretionary	S 115F, Highways Act 1980	
RHE	Highways	Placing goods/materials on Highways	2 weeks	£160.00	£168.00	5.00%	5.0%		Statutory Discretionary	s. 184 Highways Act 1980	
RHE	Highways	Access Bar marking	NEW per location	£80.00	£88.00	10.00%	10.0%		Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	To move towards full cost recovery.
RHE	Highways	Access Bar marking	Refresh of existing	£60.00	£66.00	10.00%	10.0%		Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	To move towards full cost recovery.
RHE	Highways	Removing obstructions off Highway	Materials, bins etc per household	£268.25	£281.70	5.00%	5.0%		Statutory Discretionary	s.143, Highways Act 1980	
RHE	Highways	Hedge/bushes cutbacks	Square metre cost	£110.00	£115.50	5.00%	5.0%		Statutory Discretionary	s.154, Highways Act 1980	
RHE	Highways	Officer Time per hour up to	Office time to view other applications for highway & Permit work (Filming etc) per hour	£100.00	£105.00	5.00%	5.0%		Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Highways	Dropped crossing	Application fee	£80.00	£88.00	10.00%	10.0%		Statutory Discretionary	Local Government Act 2003	To move towards full cost recovery.
RHE	Highways	Dropped crossing	Inspection fee	£130.00	£143.00	10.00%	10.0%		Statutory Discretionary	Local Government Act 2003	To move towards full cost recovery.
RHE	Highways	Dropped crossing - Min. Charge	3yd Crossing	£684.00 to £1,260.00	£684.00 to £1,260.00	10.00%	0.0%		Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	
RHE	Highways	Dropped crossing - Min. Charge	4 yd crossing	£1,332.50	£1,465.80	10.00%	10.0%		Statutory Discretionary	Local Government Act 2003	To move towards full cost recovery.
RHE	Highways	Dropped crossing - Min. Charge	1 yd extension	£953.30	£1,048.70	10.00%	10.0%		Statutory Discretionary	S93 - Local Government Act / Localism Act 2011	To move towards full cost recovery.
RHE	Highways	Dropped crossing - Min. Charge	Easement agreements, relocating street furniture.	£1,200.00 to £7,200.00	£1,200.00 to £7,200.00	5.00%	0.0%		Statutory Discretionary	Local Government Act 2003	
RHE	Highways	Highway searches	Per search	£40.00	£44.00	10.00%	10.0%		Statutory Discretionary	Local Government Act 2003	To move towards full cost recovery.
RHE	Highways	Highway searches	Per question	£28.00	£30.80	10.00%	10.0%		Statutory Discretionary	Local Government Act 2003	To move towards full cost recovery.
RHE	Parking	Penalty Charge Notices	Lower contraventions	£25.00-£50.00	£25.00-£50.00	0.00%	0.0%		Statutory Prescribed	s72, Traffic Management Act 2004	
RHE	Parking	Penalty Charge Notices	Higher contraventions	£35.00-£70.00	£35.00-£70.00	0.00%	0.0%		Statutory Prescribed	s72, Traffic Management Act 2004	
RHE	Parking	Penalty Charge Notices	Bus Lanes	£37.00 to £70.00	£37.00 to £70.00	0.00%	0.0%		Statutory Prescribed	s72, Traffic Management Act 2004	
RHE	Parking	Resident Parking Permits	First permit	£50.00	£50.00	0.00%	0.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Resident Parking Permits	Second Permit	£125.00	£125.00	0.00%	0.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Resident Parking Permits	Third Permit	£250.00	£250.00	0.00%	0.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Visitors Vouchers	3hrs (book of 5)	£6.00	£6.30	5.00%	5.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Visitors Vouchers	6hrs(book of 5)	£11.00	£11.60	5.00%	5.5%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Visitors Vouchers	12hrs (book of 5)	£16.00	£16.80	5.00%	5.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Visitors Vouchers	24hrs (book of 5)	£27.00	£28.40	5.00%	5.2%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Carers Permit		£30.00	£31.50	5.00%	5.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Business Permits		£320.00	£336.00	5.00%	5.0%		Statutory Discretionary	s35 Road Traffic Regulation Act 1984	
RHE	Parking	Dispensations per day		£11.00	£11.60	5.00%	5.5%		Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
RHE	Parking	Dispensations per week		£40.00	£42.00	5.00%	5.0%		Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
RHE	Parking	Suspensions	Admin & Suspension fee	£110.00	£115.50	5.00%	5.0%		Statutory Discretionary	Reg 3 Local Authorities (Transport Charges) Regulations 1998	
RHE	Parking	Car Park season tickets		Various charges increase by up to 20%	Various charges increase by up to 20%	5.00%	Up to 20%		Statutory Discretionary	s35, Road Traffic Regulation Act 1984	
RHE	Parking	On/Off street Charges	Pay & display bays	Various charges increase by up to 20%	Various charges increase by up to 20%	5.00%	Up to 20%		Statutory Discretionary	s35, Road Traffic Regulation Act 1984	
RHE	Burials and Cremations	<u>Slough Cemetery</u>							Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of a new grave Slough Res	Exclusive rights of Burial for 50 years	£1,300.00	£1,365.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of a new grave Non Slough Res	Exclusive rights of Burial for 50 years	£3,900.00	£4,095.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Slough Res	Renewal of Exclusive Rights of Burial for private grave for 10 years		£273.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Non Slough Res	Renewal of Exclusive Rights of Burial for private grave for 10 years		£819.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Slough Res	Renewal of Exclusive Rights of Burial for private grave for 20 years		£546.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Non Slough Res	Renewal of Exclusive Rights of Burial for private grave for 20 years		£1,638.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Slough Res	Renewal of Exclusive Rights of Burial for private grave for 50 years		£1,365.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights Non Slough Res	Renewal of Exclusive Rights of Burial for private grave for 50 years		£4,095.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights (Cremated Remains)	Renewal of Exclusive Rights of Burial for Cremated Remains Interment for 10 years		£178.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights (Cremated Remains)	Renewal of Exclusive Rights of Burial for Cremated Remains Interment for 20 years		£356.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Renewal of Burial Rights (Cremated Remains)	Renewal of Exclusive Rights of Burial for Cremated Remains Interment for 50 years		£890.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Grave & Memorial Maintenance Agreement	Exclusive rights of maintenance (grave & memorial) for 10 years		£130.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Grave & Memorial Maintenance Agreement	Exclusive rights of maintenance (grave & memorial) for 10 years		£325.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new graves)	Slough Res 8' 6" (Triple)	No availability	No availability		0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFs REPORT AND APPENDICES
Appendix 11 - List of current (2025/26) and proposed (2026/27) fees and charges

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new graves)	Non Slough resident 8' 6" (Triple)	No availability	No availability		0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new graves & re-opening)	Slough resident 4' 6" and 6' 6" (Single and Double)	£930.00	£980.00	5.00%	5.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new graves & re-opening)	Non-Slough resident 4' 6" and 6' 6" (Single and Double)	£2,790.00	£2,940.00	5.00%	5.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Casket additional fee	Non resident and Slough resident	£265.00	£275.00	5.00%	3.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (re -opening)	Slough resident 8' 6" (Triple)	£1,550.00	£1,630.00	5.00%	5.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (re -opening)	Non Slough resident 8' 6" (Triple)	£4,650.00	£4,890.00	5.00%	5.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Weekend and bank holiday burial fee	extra fee - Slough Res	£680.00	£700.00	5.00%	2.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Weekend and bank holiday burial fee	extra fee - Non-Slough Res	£2,040.00	£2,100.00	5.00%	2.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Public Graves (stillborn to age 17)	Slough Resident	£415.00	£440.00	5.00%	6.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Public Graves (Adult)	Slough Resident	£795.00	£835.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of New Children's Grave	Exclusive right for 50 years - resident	£610.00	£645.00	5.00%	5.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of New Children's Grave	Exclusive right for 50 years - non-resident	£1,830.00	£1,935.00	5.00%	5.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new Children graves & re-opening)	Slough resident	£415.00	£440.00	5.00%	6.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new Children graves & re-opening)	Non Slough resident	£1,245.00	£1,320.00	5.00%	6.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of Cremated Remains Grave	Exclusive right for 50 years - resident	£845.00	£890.00	5.00%	5.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Purchase of Cremated Remains Grave	Exclusive right for 50 years - non-resident	£2,535.00	No availability	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new Cremated Remains graves & re-opening)	Slough Resident	£420.00	£440.00	5.00%	4.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Digging fees (new Cremated Remains graves & re-opening)	Non-Slough Resident	£1,260.00	£1,320.00	5.00%	4.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Unattended Cremated remains interment	Interment booked by F/D without attendance Slough Resident	£465.00	£490.00	5.00%	5.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Unattended Cremated remains interment	Interment booked by F/D without attendance Non-Slough Resident	£1,395.00	£1,470.00	5.00%	5.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Weekend Digging fees (new Cremated Remains graves & re-opening)	Slough Resident	£605.00	£640.00	5.00%	5.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Weekend Digging fees (new Cremated Remains graves & re-opening)	Non-Slough Resident	£1,815.00	£1,920.00	5.00%	5.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Use of chapel for burial service		£330.00	£360.00	9.1%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	To move towards full cost recovery.
RHE	Burials and Cremations	Slough Cemetery - Transfer / Assign Deed		£125.00	£140.00	12.00%	12.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	To move towards full cost recovery.
RHE	Burials and Cremations	Slough Cemetery - Copy Deed		£70.00	£75.00	7.14%	7.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	To move towards full cost recovery.
RHE	Burials and Cremations	Slough Cemetery - Memorial permit - right to erect memorial	Additional inscription to existing memorial	£180.00	£185.00	5.00%	2.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Memorial permit - right to erect memorial	Lawn type memorial (e.g. headstone incl. mini-kerbs)	£300.00	£315.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Memorial permit - right to erect memorial	Full memorial (e.g. headstone & full size kerb set)	£430.00	£450.00	5.00%	4.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Memorial permit - right to erect memorial	Cremation section memorial	£220.00	£230.00	5.00%	4.5%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Memorial permit - right to erect memorial	Child section memorial	£300.00	£320.00	6.67%	6.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Burial Chamber	Adult (80x30x24 inches)	£640.00	£660.00	5.00%	3.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Burial Chamber	Extra Large (92x36x26.5 inches)	£720.00	£740.00	5.00%	2.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Cemetery - Burial Chamber	Child (48x30x24 inches)	£500.00	£525.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Direct Cremation No Chapel	Slough Residents & Non-residents	£435.00	£435.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium									
RHE	Burials and Cremations	Slough Crematorium - Cremation Fee - Adult (17 years and over)	Includes music via Obitus, medical referee, environment fees	£985.00	£995.00	5.00%	1.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Headline fee of Crematorium. To keep below £1,000 threshold and to finally achieve price parity against Chilterns as main competitor
RHE	Burials and Cremations	Slough Crematorium - Cremation Fee - under 17	As above	£0.00	£0.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Cremation Fee - Saturday, resident	As above	£1,970.00	£1,990.00	5.00%	1.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Cremation Fee - Body Parts			£250.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Cremation Fee - POC/ NVF Memorial Service and Cremation			£690.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Burials and Cremations	Slough Crematorium - Double Service Time		£330.00	£360.00	9.09%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Late cancellation		£330.00	£360.00	9.09%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Use of chapel for burial service		£330.00	£360.00	9.09%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Bearer		£47.00	£50.00	6.38%	6.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Drop off coffin prior to service		£85.00	£90.00	5.88%	5.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Bearer (no notice)			£100.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Scattering of remains at weekends (Cremated at Slough)		£190.00	£220.00	15.79%	15.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Scattering of remains weekdays - other cremations		£115.00	£130.00	13.04%	13.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Scattering of remains at weekends - other cremations		£230.00	£260.00	13.04%	13.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Out Of England Certificate		£70.00	£80.00	14.29%	14.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Increased >5% to offset lower increase in headline rate and with reference to benchmarking
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	2 line entry	£105.00	£110.00	5.00%	4.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	5 line entry	£135.00	£145.00	7.41%	7.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	8 line entry	£180.00	£190.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	5 line entry with floral emblem	£220.00	£225.00	5.00%	2.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	5 line entry with emblem	£235.00	£255.00	8.51%	8.5%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	8 line entry with floral emblem	£255.00	£270.00	5.88%	5.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Book of Remembrance	8 line entry with emblem	£275.00	£300.00	9.09%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	2 line entry	£115.00	£120.00	5.00%	4.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	5 line entry	£140.00	£155.00	10.71%	10.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	8 line entry	£190.00	£200.00	5.00%	5.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	5 line entry with floral emblem	£235.00	£235.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	5 line entry with emblem	£250.00	£265.00	6.00%	6.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	8 line entry with floral emblem	£270.00	£280.00	5.00%	3.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Cards	8 line entry with emblem	£285.00	£310.00	8.77%	8.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	2 line entry	£150.00	£160.00	6.67%	6.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	5 line entry	£185.00	£195.00	5.00%	5.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	8 line entry	£225.00	£235.00	5.00%	4.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	5 line entry with floral emblem	£270.00	£285.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	5 line entry with emblem	£285.00	£300.00	5.00%	5.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	8 line entry with floral emblem	£305.00	£320.00	5.00%	4.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Miniature Books of Remembrance and Triptychs	8 line entry with emblem	£320.00	£335.00	5.00%	4.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - BoR, Memorial Cards and Miniature Books	Special Emblem		£15.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Wall Plaque	Single Plaque, 70 letters	£205.00	£215.00	5.00%	4.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Wall Plaque	Double Plaque, 140 letters	£410.00	£430.00	5.00%	4.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Shrub & Single Plaque, 50 letters, 5 yrs	£355.00	£370.00	5.00%	4.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Shrub & Double Plaque, 100 letters, 5 yrs	£520.00	£540.00	5.00%	3.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Tree & Single Plaque, 50 letters, 5 yrs	£550.00	£575.00	5.00%	4.5%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Tree & Double Plaque, 100 letters, 5 yrs	£710.00	£745.00	5.00%	4.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Tree & Single Plaque, 50 letters, 10 yrs	£820.00	£845.00	5.00%	3.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Tree & Double Plaque, 100 letters, 10 yrs	£985.00	£1,015.00	5.00%	3.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Additional single plaque	£165.00	£170.00	5.00%	3.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Garden Memorials	Additional double plaque	£330.00	£340.00	5.00%	3.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Black Granite Memorial Tablet - gold leaf inscription	10 years, 60 letters	£585.00	£595.00	5.00%	1.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Black Granite Memorial Tablet - gold leaf inscription	Ceramic photo plaque	£155.00	£160.00	5.00%	3.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Black Granite Memorial Tablet - gold leaf inscription	Engraved emblem	£50.00	£50.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Black Granite Memorial Tablet - gold leaf inscription	Additional lettering (per letter)	£4.50	£4.50	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs

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RHE	Burials and Cremations	Slough Crematorium - Black Granite Memorial Tablet - gold leaf inscription	Refurb of Granite Memorial	£100.00	£105.00	5.00%	5.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Baby Memorial Cloud	3 years, 40 letters	£230.00	£240.00	5.00%	4.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Baby Memorial Cloud	Emblem	£25.00	£26.00	5.00%	4.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Baby Memorial Cloud	Additional lettering (per letter), max 70	£4.50	£4.50	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Garden Seat	4 lines per plaque, 70 letters, 10 yrs	£735.00	£835.00	13.61%	13.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Communal Bench Plaque	4 lines per plaque, 70 letters, 5 yrs	£270.00	£300.00	11.11%	11.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Paving Stone	8 lines, 10 years	£565.00	£595.00	5.00%	5.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Tree Plaque 1 Year	£90.00	£95.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Tree Plaque 2 Year	£180.00	£190.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Tree Plaque 5 Year	£450.00	£465.00	5.00%	3.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Tree Plaque 10 Year	£900.00	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Granite Black Memorial 1 Year	£60.00	£65.00	8.33%	8.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Granite Black Memorial 2 Year	£115.00	£130.00	13.04%	13.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Granite Black Memorial 5 Year	£290.00	£315.00	8.62%	8.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Granite Black Memorial 10 Year	£580.00	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Paving Stone 1 Year	£60.00	£65.00	8.33%	8.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Paving Stone 2 Year	£115.00	£130.00	13.04%	13.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Paving Stone 5 Year	£290.00	£315.00	8.62%	8.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Paving Stone 10 Year	£580.00	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Bench Memorial 1 Year	£65.00	£70.00	7.69%	7.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Bench Memorial 2 Year	£130.00	£140.00	7.69%	7.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Bench Memorial 5 Year	£320.00	£340.00	6.25%	6.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Bench Memorial 10 Year	£640.00	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Plaque 1 Year	£18.00	£19.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Plaque 2 Year	£36.00	£38.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Plaque 5 Year	£90.00	£95.00	5.56%	5.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Double Plaque 1 Year		£36.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Double Plaque 2 Year		£72.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Wall Double Plaque 5 Year		£170.00	NEW	New		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Shrub Plaque 1 Year	£64.00	£65.00	5.00%	1.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Shrub Plaque 2 Year	£128.00	£130.00	5.00%	1.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Shrub Plaque 5 Year	£320.00	£315.00	5.00%	-1.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Mini Granite 1 Year	£48.00	£50.00	5.00%	4.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Mini Granite 2 Year	£96.00	£100.00	5.00%	4.2%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Mini Granite 5 Year	£240.00	£240.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Rose Plaque 1 Year	Ending	Ending	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Rose Plaque 2 Year	Ending	Ending	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Rose Plaque 5 Year	Ending	Ending	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Communal Bench Plaque 1 Year	£35.00	£40.00	14.29%	14.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Communal Bench Plaque 2 Year	£70.00	£80.00	14.29%	14.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Communal Bench Plaque 5 Year	£175.00	£190.00	8.57%	8.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Baby Cloud 1 Year	£12.00	£13.00	8.33%	8.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Baby Cloud 2 Year	£24.00	£26.00	8.33%	8.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Memorial Renewal	Baby Cloud 5 Year	£59.00	£63.00	6.78%	6.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Renewal fees reviewed to bring similar fees back into alignment
RHE	Burials and Cremations	Slough Crematorium - Webcasting - Live		Ended	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Webcasting - Live & Watch Again	Live + 28 days	£60.00	£65.00	8.33%	8.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Webcasting - Watch Again added post funeral		Ended	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Webcasting, Audio-Visual or both Keepsake	Keepsake copy (DVD/Blu-ray/USB stick)	£65.00	£68.00	5.00%	4.6%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Webcasting - Additional Keepsake		£32.00	£34.00	6.25%	6.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Photographs	Single photo (first)	£0.00	£0.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Photographs	Second and each subsequent photo	£16.00	£17.00	6.25%	6.3%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Slideshows	Slideshow (up to 25 photos)	£55.00	£60.00	9.09%	9.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Slideshows	Pro-tribute	£85.00	£90.00	5.88%	5.9%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Slideshows	Family made	£32.00	£35.00	9.38%	9.4%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Keepsakes	Keepsake of tribute (DVD/Blu-ray/USB stick)	£32.00	Ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Product same as webcasting keepsake
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Keepsakes	Download of tribute	£15.00	£15.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Slideshows	Extra 25 photos	£30.00	£35.00	16.67%	16.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual Services - Slideshows	Additional support or late fees	£30.00	£35.00	16.67%	16.7%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual – Themed Tribute		£105.00	£110.00	5.00%	4.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual – Bespoke Tribute		Service ended	Service ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual – Video Book		£105.00	£110.00	5.00%	4.8%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual – Memory Box		£140.00	£150.00	7.14%	7.1%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Audio-Visual – Obitus Bundle		Service ended	Service ended	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Admin for Double Ashes Burial		£155.00	£165.00	6.45%	6.5%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Fees reviewed with reference to amended supplier costs
RHE	Burials and Cremations	Slough Crematorium - Additional Ash Box	Additional Presentation Ash Box - Small		£7.00	NEW	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Additional Ash Box	Additional Presentation Ash Box - Standard		£15.00	NEW	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Ashes Exhumation		Price on Request/TBC	Price on Request/TBC	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Full Coffin Exhumation		Price on Request/TBC	Price on Request/TBC	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	
RHE	Burials and Cremations	Slough Crematorium - Vase Memorial Permit fee		£85.00	£85.00	5.00%	0.0%		Statutory Discretionary	Art 15, Local Authorities Cemeteries Order 1977	Benchmarked against 10 other local crematoria
RHE	Waste Disposal	Chavley Weighbridge Trade Waste	£/Tonne (Exc.VAT) General Waste	£210.00	£220.00	5.00%	4.8%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Waste Disposal	Chavley Weighbridge Green Waste	£/Tonne (Exc.VAT) Green Waste	£98.00	£103.00	5.00%	5.1%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Waste Disposal	Chavley Weighbridge Green Waste	Public Weighing (Exc.VAT)	£20.00	£21.00	5.00%	5.0%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Waste Disposal	Chavley Weighbridge Green Waste	Mattresses (Exc.VAT)	£20.00	£21.00	5.00%	5.0%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Bulky Waste	Up to 5 items	Minimum Collection cost	£51.00	£54.00	5.88%	5.9%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Bulky Waste		Charge for fridge and freezers	£27.00	£29.70	10.00%	10.0%		Statutory Discretionary	S45 Environmental Protection Act 1990	10% increase moves charge closer to cost recovery.
RHE	Bulky Waste		Items except fridge and freezers	£18.00	£19.00	5.56%	5.6%		Statutory Discretionary	S45 Environmental Protection Act 1990	
RHE	Bin Sales		Food Waste Caddy (Internal 5L)		£15.00	NEW	New		Statutory Discretionary	S45 Environmental Protection Act 1990	New Food Waste Service
RHE	Bin Sales		Food Waste Caddy (External 25L)		£20.00	NEW	New		Statutory Discretionary	S45 Environmental Protection Act 1990	New Food Waste Service
RHE	Bin Sales		120L/ 140L Bin		£38.00	NEW	New		Statutory Discretionary	S45 Environmental Protection Act 1990	New Food Waste Service
RHE	Bin Sales		180 Litre Bin	£41.00	£43.00	5.00%	4.9%		Statutory Discretionary	S46 Environmental Protection Act 1990	
RHE	Bin Sales		240 Litre Bin	£49.00	£52.00	6.12%	6.1%		Statutory Discretionary	S46 Environmental Protection Act 1990	
RHE	Bin Sales		360 Litre Bin	£85.00	£90.00	5.88%	5.9%		Statutory Discretionary	S46 Environmental Protection Act 1990	
RHE	Bin Sales		770 Litre Bin	£365.00	£385.00	5.00%	5.5%		Statutory Discretionary	S46 Environmental Protection Act 1990	
RHE	Bin Sales		1100 Litre Bin	£405.00	£425.00	5.00%	4.9%		Statutory Discretionary	S46 Environmental Protection Act 1990	

APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFs REPORT AND APPENDICES
Appendix 11 - List of current (2025/26) and proposed (2026/27) fees and charges

Directorate	Service	Fee Description 1	Fee Description 2	Current Charge	Proposed Charge	% Basis for Increase	% Increase after rounding up to nearest 10p	10p increase	Basis For Charging	Legislation Giving Power To Charge	Rationale for price change that is not in line with standard 5%
RHE	Garden Waste Collection		Per bin Collected	£55.00	£55.00	5.00%	0.0%		Statutory Discretionary	Schedule 1, Para 4, Controlled Waste (England & Wales) Regulations 2012	Growth of green waste service to help drive increase in recycling rate and reduction in disposal costs
RHE	Highways	Traffic Model Data		To be negotiated on request from developer with a minimum charge being applied of £3,320.00	To be negotiated on request from developer with a minimum charge being applied of £3,320.00	5.00%	0.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Accident data - Access Map	3 Years worth of accident Data	£179.00	£188.00	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Accident data - Access Map	5 Years Accident Data	£262.00	£275.10	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Flow	Fixed Traffic Flow Data 1 site for 1 year	£189.00	£198.50	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Flow	Traffic Flow Data from temporary ATC	£75.00	£78.80	5.00%	5.1%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Signal Data	Traffic Signal Staging Drawing	£61.00	£64.10	5.00%	5.1%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Signal Data	Traffic Signal Spec/ Config Sheet	£61.00	£64.10	5.00%	5.1%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Signal Data	24 hour RT Phasing Info	£227.00	£238.40	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Traffic Model Data	Saturn Traffic Model	£4,562.00	£4,790.10	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Slough Accession Model	Model Run	£1,215.00	£1,275.80	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Slough Accession Model	Model run + sites staff postcode	£1,215.00	£1,275.80	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	
RHE	Highways	Slough Accession Model	Both accessibility model runs together	£1,976.00	£2,074.80	5.00%	5.0%		Statutory Discretionary	s. 93 Local Government Act 2003	

** All venue hire bookings are exempt from VAT. VAT for security costs for Weddings and Parties will be applied.

**We have a corporate security contract in place and the charge per hours dependant on the type of security required is £9.27 and £12.50

Cumulative Equality Impact Assessment

February 2026

1. Introduction

This report considers the cumulative equality impacts relating to the budget and Medium-Term Financial Strategy (MTFS) for approval by Full Council on 26th February 2026.

The Equality and Human Rights Commission advises that alongside ensuring that equality impact assessments are carried out for individual decisions, 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 to understand:

- The compounding impacts on a specific equality or vulnerable group
- The potential knock-on impact on other services

A cumulative impact assessment should inform final decisions and identify cross cutting mitigations needed which may need to be made at a corporate level. A set of recommendations are included in this report in response to the impact assessment.

2. Recommendations from cumulative impact assessment

Programme Management and Governance

- The approach to achieving financial sustainability is reliant on the successful delivery of major programmes to achieve financial grip, operational savings and transformational savings. To ensure these achieve the intended benefits, a well-resourced implementation programme will be needed covering:
 - Programme management of transformation
 - Support from corporate services like Digital and Finance, HR and change support
 - Culture change, communications and resident engagement.
- Tracking of financial and other benefits needs to pay close attention to any unintended negative impacts. The council has established a Design Authority to support the implementation of change.
- Programme governance needs to be appropriate for the size and scale of the programme of financial grip, operational savings and transformation.

Continued analysis and cumulative impact assessments

- Where proposals are still under development, business cases should fully assess equality impacts and identify the need for and carry out consultation as required.
- This Cumulative Impact Assessment should also be kept under review
- Given the cumulative impacts identified on low-income groups, work will be needed to target hardship support and to offer this support in hubs and community setting should be supported and developed.

- The proposals also include plans for greater automation and digitisation. The full impact of these proposals are yet to be analysed. An equality impact assessment should be undertaken iteratively to track these impacts, in line with [EHRC guidance points](#).

Communications and Resident engagement

- Establish regular communications and engagement from early in 2026/27 to further test and develop resident views of budget and transformation plans, using more diverse routes. This closer engagement with residents will also help ensure that the lived experience of transformation and change is captured, including any unintended negative impacts. This communications and engagement forms part of resourcing proposals that support transformation.

3. The approach to setting the budget, MTFS and Transformation

The approach to budget setting and the MTFS seeks to improve financial sustainability and provide a balanced MTFS over the medium term. The Council's financial position is acute. To support this process, a provisional request for Exceptional Financial Support (EFS) has been submitted to MHCLG as outlined in the main budget report.

Like all local authorities, the Council has had to manage increasing demand in Adult Social Care, Special Education Needs and, particularly, Temporary Accommodation. Ongoing pressures are also evident within Children's Social Care. In response the Council has rebased the budget to address these pressures.

The MTFS seeks to balance the budget through programmes that seek to achieve greater financial grip, operational improvements and an ambitious programme of transformation. Within the transformation plans is the move to a new operating model as an Enabling Council. The other measures being taken to balance the budget are proposals to increase Council Tax and reduce Council Tax Support and apply some discretionary increases to the schedule of fees and charges. Rent increases are also proposed to Council House Tenants in a separate Housing Revenue Account Business Plan.

The Transformation Proposals are set out separately in a Transformation Plan update going to Cabinet in February 2026. They deepen and broaden the proposals in the Transformation Plan and Operating Model, published in November 2025. Decisions relating to Council Tax have already been agreed in Council in January 2026, including a Council Tax increase and a reduction in Council Tax support.

4. Assessment of the approach

Given the Council's acute financial position, there could have been considerable cumulative equality impacts relating to the 2026/27 budget. The strategic approach to the MTFS and the move to this new operating model and related Transformation

Programmes have enabled the Council to minimise cumulative equality impacts in the following ways:

- **A focus on sustainability over a three-year period:** the proposed MTFS covers three years, aligned to the Government’s three-year funding settlement. By taking a three-year approach, it has enabled savings to be achieved through Transformation. **This approach avoids more traditional service cuts which would have led to a greater level of cumulative impacts.**
- The re-basing of the budget to address pressures- including £25m rebasing including Temporary Accommodation and Adult Social Care. This is intended to protect services for highly vulnerable groups. **Whilst this does not bring positive impacts it protects the most vulnerable groups against further negative impacts.**
- A focus on financial grip and operational improvements – **this recognises that there are opportunities to realise efficiencies and increase income which helps protect service budgets.**
- The Transformation Programme is underpinned by the adoption of a new Operating Model that moves to the Council operating as an **“Enabling Council,”** designed to meet the needs of Slough’s diverse communities. **The Transformation Programmes seek to tailor services more towards the specific diverse needs of Slough residents, as summarised in the November Transformation Plan.** Programmes therefore focus on services being more enabling, working more in partnership with residents and partners, developing more accessible services that seek to get thing right first time, support independence and work preventatively to tackle root causes
- Alongside this, there are Transformation proposals that are driven by, a strong modernisation agenda, **as it is recognised that there is more to do to make processes more efficient and effective, reducing costs and increasing income. This also helps protect service budgets.**

In order to make a strong case for Exceptional Financial Support, the Council has to show it is doing everything possible to balance budgets. This is why there has been an increase to Council Tax and a reduction in Council Tax support. Council Tax increased disproportionately impact those on lower incomes, as a “regressive tax.” These decisions, however, have been made against a challenging background, and alternative choices would likely result in increasing borrowing or reducing service levels.

The approach will only be successful and minimise impacts if the programmes to achieve financial grip, operational savings and transformational savings are fully realised To ensure this, it will be necessary to resource dedicated capacity and capability. This needs to cover programme management of transformation, close support from corporate services like Digital and Finance, HR and change support, culture change, communications and resident engagement. This is to ensure that

financial and other benefits are achieved, and any unintended negative impacts are identified and mitigated. The resourcing for this, and governance to oversee this is the subject of a separate Transformation Update report going to Cabinet in February 2026.

5. Summary of impacts in 2026/27

Positive impacts

- Single homeless people- a typical single homeless person in Slough is male, aged 26–55, and likely to be an EU national.
- Children /older people /disabled people (who are most impacted by poor air quality)

Impacts as yet to be fully assessed e.g. for proposals marked as TBC in Annex 1, including:

- Reviewing the arrangements between Adult Social Care Mental Health Service commissioned with Berkshire NHS Trust.
- Improving preventative triage.
- SEND transformation proposals
- Redesigning SBC front-door
- Automation

The main groups impacted by transformation include:

- Disabled adults who are mental health service users
- Potential adult social care clients – disabled adults and older people
- Residents in private rented sector
- Residents in housing needs - disabled people, women (especially those affected by domestic abuse or pregnancy), young people and care leavers, ethnic minorities, migrants with insecure status, rough sleepers, older people, and those facing language, literacy, or digital barriers.
- Residents who use customer services: The service responds to between 3500 and 4500 calls per month and also sees between 700-800 people in person. From listening to calls and observing in person sessions, there are a core group of residents who need help and could be more effectively engaged in a different way to meet their needs and reduce repeat contacts – this 5% of callers were responsible for over 30% of all Customer Services calls received.
- Disabled children with SEND

The impacts from these changes are yet to be fully analysed and the intention is for these to be neutral or positive as service cuts are not proposed. Analysis will take place as part of the EIA accompanying the decision-making process.

The proposals also include plans for greater automation and digitisation. The full impact of these proposals are yet to be analysed, These plans seek to make it easier to do business with the Council and within the Council rather than a blanket move to digital by default. Indeed, the Council is committed to developing its face to face offer into a more rounded support offer that resolves issues for the most vulnerable residents as set out in the November Transformation Plan.

Negative impacts:

There are proposals which impact lower-paid residents and staff which are detailed in the full cumulative impact assessment, and include the increase to council tax, the reduction in Council tax support and operational savings affecting low income staff . Lower paid residents in Slough are overrepresented by:

- single parents (mostly women)
- children,
- disabled people and carers
- Asian/Muslim households, who are more likely to have larger families and lower incomes.

There are also potential negative impacts for motorists and passengers, which would include disabled people.

The Council Tax support scheme decision was accompanied by its own EIA which included potential mitigations including continuation of the hardship fund, using the crisis resilience fund to support residents and providing debt and welfare advice.

As with the impacts as yet to be fully assessed, analysis will take place as part of associated the decision-making process, as set out in Annex 1.

Appropriate consultation will take place where necessary on proposals affecting staff.

6. Consultation responses

A survey was published online from 09/01/2026 to 30/01/2026 to gauge views on the plans that were published in the budget update agreed by Cabinet in December 2025. In total 38 responses were received. The demographic of respondent was:

- **Female (55%)** and **Male (37%)**, with small numbers preferring not to say.
- Mainly aged **40–69** (66% combined).
- Predominantly **White British** (50%), with small representation from Asian, Black and mixed-heritage groups.
- **55%** reported no disability, while **~30%** reported a disability or long-term condition (hearing impairment, long-term conditions, mental health).

These demographics reflect some of the groups who are anticipated to be most impacted – women, older people and disabled people. Younger people and ethnic groups are not represented.

Respondents usage of services was as follows:

- Adults: 87% of respondents did not use Adult Social Care. Only a small number were carers or had family users.
- Children's Services – 19 % have direct involvement (carer/family)
- Regeneration and Environment: 55% use these services There was strong representation from residents affected by changes to Housing, Waste and recycling, Street cleansing and Parking and enforcement
- Council Management & Support Functions: 42% use these services

The limited number and range of responses reflect the challenging context in which this budget was set. Now that a three year MTF5 and transformation programme has been established, communications and engagement will be planned from early in 2026/27 to further test and develop resident views, using more diverse routes. This communications and engagement forms part of resourcing proposals that support transformation.

Residents expressed the importance of the following as part of the budget setting process:

Place

1. Cleaner, safer streets and better waste management
2. Stronger enforcement (parking, fly-tipping, ASB) and community safety
3. Visible regeneration, not decline

There were concerns raised about how the budget may impact negatively on cleanliness and safety.

People

4. Protecting vulnerable residents (adults & children and their carers)

Concerns were raised about whether proposal would affect this group of residents, and whether Children's services were already stretched

Council

5. Better council efficiency and accountability and collaboration with neighbouring authorities

There was stronger support for savings proposals in this area

7. 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	Impacts
Demand Growth	<p>As part of the budget process, Directorates have been asked to quantify demand pressures for 2026/27 based on the most robust data currently available to them. This has resulted in the budget pressures as set out in the Cabinet report totalling £34.6m. £25m of this relates to rebasing the budget for pressures identified in 2025/26, particularly in Temporary Accommodation and Adults.</p> <p>This growth is therefore intended to mitigate worsening impacts from increased demand on residents in: temporary accommodation, Adult Social Care and Children’s</p>	<p><u>+ Positive (or at least protected)</u></p> <p>This protects the impact that might otherwise have fallen on:</p> <p>Children in need of social care support Disabled children People in receipt of adult social care support (older people and disabled people) People in Temporary Accommodation - who are most likely to be: Disabled people, women (especially those affected by domestic abuse or pregnancy), young people and care leavers, ethnic minorities, migrants with insecure status, rough sleepers, older people, and those facing language, literacy, or digital barriers. (Report to CISC - TA Homelessness 10th Feb 2026 - Final.pdf)</p>
Operational Savings Proposals	<p>£10.202m</p> <p>The operational savings have been reviewed. There is one proposal with a potential negative equality impact:</p> <p>Reduction in overtime for lower paid staff</p>	<p><u>- Negative</u></p> <p>Lower paid staff – who could be impacted by a reduction in overtime</p>

<p>Transformational Savings</p>	<p>£5.248m</p> <p>The transformational savings have been reviewed. There are a limited number of equality impacts from these savings in 2026/27.</p>	<p><u>+ Positive</u></p> <p>Children /older people /disabled people (who are most impacted by poor air quality) and who may benefit from parking proposals (Slough Air Quality Action Plan 2024-26)</p> <p>Single Homeless People- impacted by strategic commissioning proposals who are more likely to be male, aged 26–55, and likely to be an EU national. (Homelessness Strategy 2019-2024)</p> <p><u>? As yet unknown impact</u></p> <p>Disabled adults who are mental health service users Potential adult social care clients – disabled adults and older people Residents in private rented sector Residents in housing needs - disabled people, women (especially those affected by domestic abuse or pregnancy), young people and care leavers, ethnic minorities, migrants with insecure status, rough sleepers, older people, and those facing language, literacy, or digital barriers. (Report to CISC - TA Homelessness 10th Feb 2026 - Final.pdf)</p> <p>Residents who use customer services: The service responds to between 3500 and 4500 calls per month and also sees between 700-800 people in person. From listening to calls and observing in person sessions, there are a core group of residents who need help and could be more effectively engaged in a different way to meet their needs and reduce repeat contacts – this 5% of callers were responsible for over 30% of all Customer Services calls received. There were also a large proportion of calls that were transactional, where residents could potentially have resolved their issues online (service data)</p>
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		<p>Disabled children with SEND</p> <p><u>- Negative</u></p> <p>Council staff working on low incomes working in facilities</p> <p>Disabled people (drivers / residents) affected by parking changes</p>
<p>Fees and charges annual review</p>	<p>In March 2022 Cabinet approved a framework for fees and charges objectives. Fees and charges should be set on an annual basis prior to the commencement of the financial year.</p> <p>Appendix 11 provides a full schedule of proposed fees and charges for 2026/27.</p>	<p>An EIA for the proposed fees and charges is to follow.</p>
<p>Council tax increase</p>	<p>An increase of 4.99% (standard increase 2.99% and adult social care increase of 2.00%), rising from band D £1,923.09 in 2025/26 to £2,019.05 in 2026/27;</p> <p>Future years assume a 4.99% council tax increase;</p>	<p>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.” Groups most likely to be on low incomes in Slough are:</p> <ul style="list-style-type: none"> • single parents (mostly women) • children, • disabled people and carers • Asian/Muslim households, who are more likely to have larger families and lower incomes. <p>(Poverty in Slough)</p>

<p>Council tax support – reduction of maximum discounts</p>	<p>A proposal to reduce the maximum Council Tax Support from 80% to 70% for non-working and by 20% for those who are working was approved by Full Council in January 2026.</p>	<p>The people who are directly impacted by the changes to Council Tax Support are the 6,453 working age households who are currently supported by the scheme, and those who are dependents in their households, including children. This will affect groups on low incomes (see above for demographic analysis of low income group). This decision was taken in January and was accompanied by its own EIA.</p>
<p>HRA</p>	<p>Social & affordable housing dwelling rent increase of 4.8% (CPI plus 1%) from 6th April 2025 in line with current national rent setting formula.</p> <p>Tenant service charges increase of 4.8% from 6th April 2026 in line with the agreed phased recovery of additional service costs provided to and recoverable from relevant tenants.</p> <p>Garage rents for council & private tenants and leaseholders increase of 4.8% from 6th April 2026 in line with the rent increase.</p>	<p>Social tenants on low incomes will be impacted by rent increases (see above for demographic analysis of low income groups), 7,372 residents are directly impacted by the increase to Rent and Service Charge (5,948 tenants & 1,424 leaseholders) Children and families in larger homes may see higher absolute rent/charge increases; overcrowding is prevalent locally.</p> <ul style="list-style-type: none"> • Disabled residents and those with long-term conditions may be disproportionately affected by damp & mould and by temporarily disruptive works; reasonable adjustments and decant support may be required. • Women (over-represented among lone parents) may be more exposed to affordability pressures. • Ethnic minority residents (notably Asian/Asian British and Black groups) are over-represented in low-income cohorts locally; language and accessibility needs must be addressed. • Older residents may be on fixed incomes but are less impacted by rent restructuring where HB/UC covers housing costs; attention needed for service charges in sheltered/communal settings.

Supporting information:

Annex 1: Review of impacts of savings and growth proposals

Annex 2: EIA on Fees and Charges Proposals [TO FOLLOW]

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Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments.
AS-2627-S01	Adults Services	Reviewing complex and double handed care for working age adults to optimise independence, often reducing home care hours by replacing two carer teams with single handed care supported by equipment, technology, or reablement, to ensure cost effective, person centred support. Effective optimisation often involves shifting to outcome focused care, reducing long-term dependency.	None - commissioning savings.	Y	Cabinet Approved in 2025/26 Budget Setting Process. Saving is the 2026/27 ongoing effect.	N	N	This is about regularly reviewing need and personalising support in place, with an emphasis on re-enablment and encouraging independence.
AS-2627-S02	Adults Services	Reviewing complex and double-handed care for Older People (65+ years) adults to optimise independence, often reducing home care hours by replacing two carer teams with single handed care supported by equipment, technology, or reablement, to ensure cost-effective, person centred support. Effective optimisation often involves shifting to outcome focused care, reducing long-term dependency.	None - commissioning savings.	Y	Cabinet Approved in 2025/26 Budget Setting Process. Saving is the 2026/27 ongoing effect.	N	N	This is about regularly reviewing need and personalising support in place, with an emphasis on re-enablment and encouraging independence.
AS-2627-S03	Adults Services	Increased use of technology to develop evidence based decision making to improve outcomes for residents and ensuring that care packages are 'right sized', reducing the burden on the Adult Social Care budget.	None - commissioning savings.	Y	Officer operational decision-making	N	N	This is about using technology to optimise care.
AS-2627-S04	Adults Services	Increased use of onsite Extra Care block contract provider, as opposed to commissioning incremental or spot-purchased care, to enhance service stability, manage costs, and provide 24/7 care security.	None - commissioning savings.	Y	Officer operational decision-making	N	N	Change to using block contracts rather than spor purchasing.
AS-2627-S09	Adults Services	Develop priority business intelligence dashboards leading to both increased productivity within the frontline social worker teams and improved strategic commissioning within market management driving down unit costs. □	Deletion 1 FTE Social Worker	Y	Officer operational decision-making	N	N	Proposal improves productivity due to use of dashboards.
AS-2627-S10	Adults Services	Improved triage and better website signposting to services resulting in increased numbers of Online Digital contacts reducing the demand on more traditional Adult Social Care provision.	Deletion 1 FTE Call Handler (Year 2 and Year 3)	Y	Officer operational decision-making	N	N	Proposal improves productivity due to triage, signposting and reduction in demand for more traditional adult social care provision.

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments.
AS-TP-01	Adults Services	Review of the arrangements between Adult Social Care Mental Health Service commissioned with Berkshire Healthcare NHS Trust ensuring SBC continue to meet their Care Act responsibilities whilst demonstrating value for money and providing good outcomes for residents. Furthermore, the review will include financial reviews of individual care packages.	None - commissioning savings.	Y	Cabinet - date to be confirmed	N	Y-with future cabinet paper	A detailed equality impact assessment will be required as part of the forthcoming Cabinet decision.
AS-TP-02	Adults Services	Development of a high level dashboard for the Director of Adult Social Care (DASS) and senior Adult Social Care management to provide key performance data including outstanding care debt, care creditors, deferred payment agreements, processing of financial assessments and corresponding waiting lists. This will provide informed and timely management information resulting in more effective financial management action reducing the potential for bad debt, whilst optimising cash flow and recovery of client contributions towards their social care.	None - commissioning savings.	Y	Officer operational decision-making	N	N	Dashboards will be used to achieve efficiencies.
AS-TP-03	Adults Services	Improved and streamlined preventative triage referral processes to optimise the outcomes to further reduce demand into Adult Social Care and resolve any identified gaps in preventative services.	None - commissioning savings.	Y	Officer operational decision-making	Y- potential adult social care clients - disabled adults and older people (mixed)	Y- now unless there is a decision / new procurement when the EqIA would be undertaken	A detailed review and analysis of demand into adults social care will inform changes to commissioned preventative services. These changes will be made to ensure that these services are preventing demand in adults social care.
AS-TP-04	Adults Services	Increasing the timeliness and volume of Continuing Healthcare (CHC) applications to ensure that the NHS appropriately funds care packages for individuals with a "primary health need."	Invest to Save - Specialist Social Worker 1 FTE (Year 1 & Year 2)	Y	Officer operational decision-making	N	N	The aim is to increase timeliness and volume of applications for continuing healthcare with the objective of increasing contributions from NHS, as appropriate.

New

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments.
AS-TP-05	Adults Services	Improve ASC External Client Income Collection and Invoicing Processes	None.	N	Officer operational decision-making	N	N	Project will seek to improve income collection.

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
CHI-2627-S01	Children's Services	Removal of Budget Line no longer required	None	Y	Accounting adjustment	N	N	No impact- accounting adjustment.

New

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
CHI-TP-01	Children's Services	Children First Integration Programme	Yes - detail to be confirmed	N	Cabinet - date to be confirmed	Y- children (mixed)	Y-with future cabinet paper	An EqIA will be needed when the cabinet paper comes forward, to ensure that staffing and resident impacts from service integration are identified and addressed.
CHI-TP-02	Children's Services	Accommodation Model	None	N	Cabinet - date to be confirmed	Y- care leavers (positive)	Y-with future cabinet paper	This proposal is intended to bring positive impacts to care leavers by improving the accommodation and support offered. An EqIA will be needed when the cabinet paper comes forward, as there will be an impact on care leavers, although this is intended to be positive.
CHI-TP-03	Children's Services	SEND Transformation Programme	TBC	N	Cabinet - date to be confirmed	Y- disabled children (positive)	Y-with future cabinet paper	This proposal is intended to bring positive impacts to SEND children and families through transformation of the SEND service. An EqIA will be needed when the cabinet paper comes forward, to ensure that these positive benefits are maximised and any negative impacts are identified and addressed.

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Service / Theme	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
RHE-2627-S02	Regeneration, Housing & Environment	HRA Recharge Income - grounds and street cleaning	None	Y	Accounting adjustment	Budget adjustment	N	N	Accounting adjustment
RHE-2627-S03	Regeneration, Housing & Environment	Overtime Reduction	Some impact on overtime, however aim to minimise.	Y	Officer - operational decision-making	Budget adjustment	N	Y-now	EqIA setting out the demographic of staff impacted and why we justify this.
RHE-2627-S06	Regeneration, Housing & Environment	Increased Income from Bus Shelters & Advertising Boards	None	Y	Officer - operational decision-making assuming remains within approved policy	Commercial / Income	N	N	
RHE-2627-S07	Regeneration, Housing & Environment	Income through a profit share arrangement with shared e-scooter provider operating in Slough.	None	Y	Officer - operational decision-making	Commercial / Income	N	N	
RHE-2627-S08	Regeneration, Housing & Environment	Income from the installation of 4G/5G "Smart Cells" by Network operators on the Council's street furniture including lighting columns.	None	Y	Officer - operational decision-making	Commercial / Income	N	N	
RHE-2627-S05	Regeneration, Housing & Environment	Step-down / discharge of duty. Saving is accounted for as a reduction in the TA pressure.	None	Y	Officer - operational decision-making	Housing	N	N	
RHE-2627-S04	Regeneration, Housing & Environment	Extend the Controlled Parking Zones (CPZs) to other areas across the borough. Each additional zone will generate additional income through permit sales and penalty charges for non compliance.	Additional CEO required.	Y	Officer - operational decision-making assuming remains within approved policy	Parking and Traffic Management	N	N	Should be able to refer back to original policy, and any future consultation.
RHE-2627-S09	Regeneration, Housing & Environment	OH Business Plan and Opportunity for Property Optimisation (savings arising from OH usage patterns).	None	Y	Officer - operational decision-making	Property	N	N	
RHE-2627-S11	Regeneration, Housing & Environment	Increased Estate Management Efficiencies - Facilities (savings from alternative model of provision).	Changes in operating model may result in changed staffing, to be confirmed.	Y	Cabinet dependent on procurement value	Property	N	Y-with future cabinet paper	
RHE-2627-S01	Regeneration, Housing & Environment	Review of Trade Waste Services.	None	Y	Cabinet if change of policy / fees and charges review	Waste	N	N	

New

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Service / Theme	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
RHE-TP-01	Regeneration, Housing & Environment	Housing Demand & TA Service Transformation Programme (savings arising from net reduction in numbers of households in TA).	Additional staffing may be required on an invest to save basis.	N	Cabinet for policy approval - some decisions already made. Officer for operational decision-making	Housing	Y- residents in temporary accommodation (mixed)	Y-with future cabinet paper	Needs to cross reference equality analysis for Homelessness Strategy and Housing Strategy
RHE-TP-02	Regeneration, Housing & Environment	Joined up cost recovery approach to enforcement and engagement with Landlords (income through enforcement activities and licenses).	Additional staffing may be required on an invest to save basis.	N	Cabinet - date to be confirmed	Housing	Y- residents in private rented sector (mixed)	Y-with future cabinet paper	
RHE-TP-03	Regeneration, Housing & Environment	Social Housing Transformation: Regulatory Compliance & Service Modernisation Programme (reduction in disrepair costs, reduction in agency/temp staff, reducing repeat repairs, optimising asset investment choices).	Additional staffing may be required on an invest to save basis.	N	Officer - operational decision-making	Housing	N	N	This should be about optimising resources, addressing failure demand
RHE-TP-04	Regeneration, Housing & Environment	Housing Delivery: Scoping the Potential for Modular Housing (reductions in TA costs).	None	N	Cabinet - date to be confirmed	Housing	Y- residents in housing needs (mixed)	Y-with future cabinet paper	
RHE-TP-05	Regeneration, Housing & Environment	Housing Delivery: Slough Letting Agency (Social Lettings Agency Model) (TA cost avoidance, income from management fees, reduced leasehold service charge arrears).	Additional staffing may be required on an invest to save basis.	N	Cabinet - date to be confirmed	Housing	Y- residents in housing needs (mixed)	Y-with future cabinet paper	
RHE-TP-06	Regeneration, Housing & Environment	Housing Delivery: LAHF Match-Funded Delivery (TA cost reduction, reduction in HB subsidy gap, TA cost reduction arising from asset creation).	None	N	Cabinet/Full Council re. capital programme - date to be confirmed	Housing	Y- residents in housing needs (mixed)	Y-with future cabinet paper	
RHE-TP-07	Regeneration, Housing & Environment	Housing Delivery: Maximising Existing Stock Through Adaptations & Conversions (reduction in TA costs)	None	N	Officer - operational decision-making (capital approved as part of budget setting)	Housing	N	N	This is about optimising assets
RHE-TP-08	Regeneration, Housing & Environment	Housing Delivery: Innovative Delivery Through Grant Funding (reduction in TA and homelessness costs).	None	N	Cabinet - date to be confirmed	Housing	N	N	
RHE-TP-09	Regeneration, Housing & Environment	Housing Delivery: Review the Borrowing Model for Housing & Regeneration Priorities (additional contribution to HB subsidy gap reduction).	None	N	Officer - operational decision-making	Housing	N	N	
RHE-TP-10	Regeneration, Housing & Environment	Carbon Neutrality & Sustainability Programme: Solar PV, Battery Storage and Smart Energy Systems Deployment (energy savings, export income).	None	N	Officer - operational decision-making	Other	N	N	Savings to corporate energy costs
RHE-TP-11	Regeneration, Housing & Environment	Workforce Development to Deliver Transformation (enabler).	Workforce development.	N	Enabling work.	Other	N	N	
RHE-TP-12	Regeneration, Housing & Environment	Parking & Transport Charging Optimisation Programme (additional income arising from benchmarking)	None	N	Cabinet - date to be confirmed	Parking and Traffic Management	Y- motorised vehicle users including disabled people (negative)	Y-with future cabinet paper	

RHE APPENDIX C: 26th FEBRUARY 2026 BUDGET AND MTFS REPORT AND APPENDICES

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Service / Theme	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
RHE-TP-13	Regeneration, Housing & Environment	Strategic Prioritisation and Utilisation of S106 for Economic Development (leveraging external funding and investment)	None	N	Officer - operational decision-making	Planning & Economic Development	N	N	
RHE-TP-14	Regeneration, Housing & Environment	Creation of a Self-Funded Planning Service (Trading Account Model) (reduction in general fund costs)	Some changes in structure may be considered.	N	Cabinet - via fees and charges review and new legislative powers	Planning & Economic Development	N	N	
RHE-TP-15	Regeneration, Housing & Environment	Planning Service Income Generation – Highways Development Charging Model (increased income from S38 and S278)	None	N	Cabinet - via fees and charges review	Planning & Economic Development	N	N	
RHE-TP-16	Regeneration, Housing & Environment	Enhanced S106 Income (e.g PPA income)	None	N	Officer - operational decision-making	Planning & Economic Development	N	N	
RHE-TP-17	Regeneration, Housing & Environment	Embed the Corporate Landlord Model (reduced revenue costs from property occupation and reduced maintenance expenditure)	None	N	Cabinet - for service delivery changes and disposal decisions	Property	N	N	
RHE-TP-18	Regeneration, Housing & Environment	Re-procurement of Waste Disposal Contract (contract efficiencies)	None	N	Cabinet - date to be confirmed	Waste	N	N	

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
PHP-2627-S01	Public Health & Public Protection	Contain Drug and Alcohol Treatment budget to grant funding levels. (Note, increased from £6k)	None - operational budget reduction.	Y	Officer - operational decision-making	N	N- unless there is service reduction	This is not PH grant funding and has not been allocated. Grant funds for D&A treatment are fully utilised.

New

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
PHP-TP-01	Public Health & Public Protection	Corporate Prevention Framework	TBC	N	To be confirmed	TBC	N/A as yet	any impact from this programme is anticipated to be positive for residents, preventing need for services
PHP-TP-02	Public Health & Public Protection	Increase Income from Enforcement of Housing and Energy Efficiency Standards	TBC	N	Officer - operational decision-making	TBC	Y if there is a disproportionate impact arising from enforcement actions	this is a scheme that has not been run in Slough for some time. It would require investment to relaunch and any income could only be used to administer the scheme itself, it could not contribute towards savings.

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
STR-2627-S01	Chief Execs Office	End LGIU Subscription	None	Y	Officer - operational decision-making	N	N	
STR-2627-S02	Chief Execs Office	Termination of software subscriptions	None	Y	Officer - operational decision-making	N	N	

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
LAG-2627-S02	Law and Governance	Postal Vote Re-application via email (£4k) and reduction in unnecessary budget (£50k)	Y	Officer-operational decision-making	N	N	The PV RE-application allows the ERO to contact electors by e-mail which reduces cost to the service.

New

Unique Reference	Directorate	Title	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/ N)	EQIA needed?	Further notes or comments on why no impact expected
LAG-TP-01	Law and Governance	Commercialisation of Registration Service	N	Cabinet - fees and charges review and potentially capital programme	Y	N- unless costs go up significantly	

Appendix 12 Annex 1 - EIA Review

Included in December

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
COR-2627-S03	Corporate Resources	Financial Systems support review	Reduction in vacant posts	Y	Officer - operational decision-making	N	N	
COR-2627-S04	Corporate Resources	Reduction in Training Budget to reflect more training delivered in-house	None	Y	Officer - operational decision-making	N	N	
COR-2627-S05	Corporate Resources	Corporate IT equipment budget adjustment to release unnecessary budget	None	Y	Accounting adjustment	N	N	
COR-2627-S06	Corporate Resources	Termination of tape storage contract following move to cloud-based backup	None	Y	Officer - operational decision-making	N	N	
COR-2627-S07	Corporate Resources	Vacant post removal in Finance	Reduction in vacant posts	Y	Accounting adjustment	N	N	
COR-2627-S08	Corporate Resources	Increased contribution to court costs	None	Y	Officer - operational decision-making	N	N	
COR-2627-S09	Corporate Resources	Increased efficiency in audit planning requiring lower staffing budget	Reduction in vacant posts	Y	Officer - operational decision-making	N	N	
COR-2627-S10	Corporate Resources	ASC Debt Reduction leading to a reduction in the required provision, through work to improve debt recovery.	None	Y	Officer - operational decision-making - policy changes already agreed by Cabinet	N	N	
COR-2627-S11	Corporate Resources	Remove Bad Debt Provision for sundry debt as a result of improved debt recovery.	None	Y	Accounting adjustment	N	N	
COR-2627-S12	Corporate Resources	Printing / Postage savings	None	Y	Officer - operational decision-making	N- unless we are stopping sending out something specific	N- unless we are stopping sending out something specific	
COR-2627-S13	Corporate Resources	Reduction in MS licence level for some users to reflect actual usage	None	Y	Accounting adjustment	N	N	
COR-2627-S14	Corporate Resources	Procurement consultancy budget reduction	None	Y	Accounting adjustment	N	N	

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
COR-2627-S15	Corporate Resources	Continuation of Council Tax hardship scheme with reduced budget (Approved by Cabinet in January)	None	Y	Cabinet decision - January 2026	Y- residents on low income (negative)	Y-completed	
COR-2627-S16	Corporate Resources	Insurance recharges to ensure the correct fund meets the cost of insurance	None	Y	Accounting adjustment	N	N	
COR-2627-S17	Corporate Resources	Removal of unnecessary budget with no current commitments	None	Y	Accounting adjustment	N	N	
COR-2627-S18	Below the Line	Reduction in CTS expenditure (Approved by Full Council in January)	None	Y	Full Council decision - January 2026	Y- residents on low income (negative)	Y- completed	
COR-2627-S01	Below the Line	Reduction in Bad Debt Provision	None	Y	Accounting adjustment	N	N	
COR-2627-S19	Below the Line	Business Rate collection improvement - one-off gain from Rateable Value finder exercise	None	Y	Cabinet decision - 2025	N	N	

New

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
COR-TP-01	Cross Council	Overall Redesign of SBC Front Door	TBC	N	Cabinet - date to be confirmed	Y - residents who use customer services front door (mixed)	Y-with future cabinet paper	
COR-TP-02	Cross Council	Redesign of physical front door (Pilot/Proof of Concept)	TBC	N	Cabinet - date to be confirmed	Y - residents who use customer services front door (mixed)	Y-with future cabinet paper	
COR-TP-03	Cross Council	Digital front door redesign (phase 1 Revs and Bens)	TBC	N	Officer - operational decision-making	Y - residents who use customer services front door (mixed)	Y-with future cabinet paper	
COR-TP-04	Cross Council	Strategic Commissioning - starting with single homeless support	None	N	Cabinet - date to be confirmed	Y- single homeless people (positive)	Y-with future cabinet paper	
COR-TP-05	Cross Council	Corporate Automation & Workflow Programme	TBC	N	Cabinet - date to be confirmed	TBC	Y-with future cabinet paper	
COR-TP-05a	Cross Council	Divert Demand from Contact Centre via AI Chat Assistants		N	To be confirmed	Y-residents who	Y-with future cabinet paper	
COR-TP-05b	Cross Council	Automation of Accounts Payable and Reconciliation Processes		N	To be confirmed via procurement value	N		

Unique Reference	Directorate	Title	Staffing Impact	Included in December Cabinet	Decision-maker and date of decision/proposed decision	Impact on Residents (Y/N)	EQIA needed?	Further notes or comments on why no impact expected
COR-TP-05c	Cross Council	GenAI-Enabled Enhancement of EHCP Drafting and Review	TBC	N	To be confirmed via procurement value	TBC	Y-as plans are developed	High level EQIA on potential impacts of AI to be undertaken that is then kept under review.- See guidance here - https://www.equalityhumanrights.com/guidance/assessing-equality-impact-ai-based-technology-six-discussion-points
COR-TP-05d	Cross Council	Deployment of AI note taking tool in Adults' and Children's Social Care	TBC	N	To be confirmed via procurement value	TBC		
COR-TP-06	Corporate Resources	Centralised Debt Recovery and Collection Model	None	N	To be confirmed as to whether policy change required	TBC		
COR-TP-07	Corporate Resources	Predictive Analytics for Preventable Demand Reduction (Modelling)	None	N	Officer - operational decision-making			
COR-TP-08	Corporate Resources	Strengthened Commercial & Procurement Management	None	N	Decision maker will depend which contracts are in scope.	N		
COR-TP-09	Corporate Resources	Corporate Income Generation & Fees and Charges Review.	None	N	Cabinet and Licensing Committee dependent on level and whether executive or non-executive functions	Y	Y-with report on Fees and Charges	Pick up any discretionary choices we are making, identify impacts and justify / mitigate

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Appendix 12 – Annex 2 - Equality Impact Assessment Fees and Charges

Directorate: Crosscutting Council	
Service: Fees and Charges across all Council areas	
Name of Officer/s completing assessment: Sonia Khan, Director of Strategy, Change and Resident Engagement	
Date of Assessment: 10/2/26	
Name of service/function or policy being assessed:	
1.	<p>What are the aims, objectives, outcomes, purpose of the policy, service change, function that you are assessing?</p> <p>This Equality Impact Assessment is of the review of fees and charges included as Appendix 11 of the Budget Report for 2026/27.</p> <p>The existing framework and approved policy for fees and charges sets out the following key principles for setting those fees, in accordance with S93 of the Local Government Act 2003, unless prescribed in other specific legislation:</p> <ul style="list-style-type: none"> a) Users pay for the service at full cost recovery b) A strategic and informed approach to subsidy and concessions c) Adopting a strategic approach to new charges d) Appropriate communication and engagement with service users e) Coherence with broader efficiency and framework objectives; and f) Fees and charges will be subject to systematic and in-depth review. <p>A key tenet of the above is that any subsidies or concessions associated with specific charges, which means the cost of delivering the chargeable service is higher than the income derived, are transparent and either prescribed through legislation or as part of an agreed policy that recognises a need to subsidise some or all service users, and the financial impact of that subsidy.</p> <p>Whilst fees and charges are primarily set annually, there is provision within the constitution to enable in year changes to the level of charges, subject to any increase being limited to inflation plus 3%.</p>

	<p>Some fees are set by central government and cannot be amended by the Council. Unless any changes to prescribed charges are announced by government prior to conclusion of the budget process, no increase for 2026/27 has been assumed. Those prescribed charges are highlighted in Appendix 11 to this report.</p> <p>As part of the wider transformation programme a fundamental review of all fees and charges is being undertaken. The review will benchmark all fees against comparator authorities, and provide an updated financial model for ascertaining the full cost, including all overheads and capital charges, of services for which charges should be levied. As the review is currently in progress, for many services, outcomes and recommended changes are likely to follow, with a report back to Cabinet in June with further recommendations, including any in-year options for further increases.</p> <p>For the proposals to be reviewed by Cabinet, prior to Council consideration of the 2026/27 budget proposal a default recommendation of 5% is included, in order that associated fees become more in line with the cost of service provision (unless prescribed by statute, or where there is specific exception, either through initial review of the specific fee, or reason not to increase). The overall estimated increase in General Fund fees and charges is estimated to be some £0.9m, and this is reflected in the draft estimates.</p> <p>Cabinet agreed the 2026/27 fee structure for allotments at its meeting on the 17th November 2025, and the estimated net saving is also reflected in the draft estimates.</p>
<p>2.</p>	<p>Who implements or delivers the policy, service or function? State if this is undertaken by more than one team, service, and department including any external partners.</p> <p>This is a review of fees and charges across the Council. The fees and charges cover:</p> <ul style="list-style-type: none"> • Planning and building control fees • Highways development • Local Land Charges • Social Care • Libraries

	<ul style="list-style-type: none"> • Registrars • Allotments • Public protection • Customer Services • Environment • Sports Pitches • Facilities Management (venues) • Children’s Centres • Revenues and Welfare • Permits • Highways • Parking • Burials and cremation • Waste
<p>3.</p>	<p>Who will be affected by this proposal? For example who are the external/internal customers, communities, partners, stakeholders, the workforce etc. Please consider all of the Protected Characteristics listed (more information is available in the background information). Bear in mind that people affected by the proposals may well have more than one protected characteristic.</p> <p>Anyone who could be impacted by the review of fees and charges, as the services reflect a wide range of Council services.</p>
<p>4.</p>	<p>What are any likely positive impacts for the group/s identified in (3) above? You may wish to refer to the Equalities Duties detailed in the background information.</p> <p>There are not positive impacts, but by seeking, as a default, to increase fees by 5%, the aim is to ensure that full cost recovery continues. This means that no other service is impacted by the need to subsidise a fee, unless for the reasons outlined above</p>

	(unless prescribed by statute, or where there is specific exception, either through initial review of the specific fee, or reason not to increase).																			
5.	<p>What are the likely negative impacts for the group/s identified in (3) above? If so then are any particular groups affected more than others and why?</p> <p>A review has been undertaken of the fees and charges which are higher than the 5% default, to examine if there are any negative impacts.</p>																			
	<table border="1"> <thead> <tr> <th>Service</th> <th>Activity</th> <th>% increase</th> <th>Fee after increase</th> <th>Justification</th> <th>Groups potentially impacted</th> <th>Next steps</th> </tr> </thead> <tbody> <tr> <td>Libraries</td> <td>Colour A4</td> <td>100%</td> <td>£1</td> <td>To move towards full cost recovery and benchmarked Full EqIA under taken- see note below.</td> <td>Adults and older adults · Children and families (children's borrowing remains free) · Students and jobseekers · Residents on low incomes · Residents with additional needs requiring digital access</td> <td>Impacts identified and mitigation provided - see extract of EqIA below*</td> </tr> </tbody> </table>						Service	Activity	% increase	Fee after increase	Justification	Groups potentially impacted	Next steps	Libraries	Colour A4	100%	£1	To move towards full cost recovery and benchmarked Full EqIA under taken- see note below.	Adults and older adults · Children and families (children's borrowing remains free) · Students and jobseekers · Residents on low incomes · Residents with additional needs requiring digital access	Impacts identified and mitigation provided - see extract of EqIA below*
Service	Activity	% increase	Fee after increase	Justification	Groups potentially impacted	Next steps														
Libraries	Colour A4	100%	£1	To move towards full cost recovery and benchmarked Full EqIA under taken- see note below.	Adults and older adults · Children and families (children's borrowing remains free) · Students and jobseekers · Residents on low incomes · Residents with additional needs requiring digital access	Impacts identified and mitigation provided - see extract of EqIA below*														

		Colour A3	200%	£2	To move towards full cost recovery and benchmarked Full EqIA under taken- see note below.	As above	Impacts identified and mitigation provided - see extract of EqIA below*
	Registrars	Weddings and civil partnerships	15-20%	Varies according to activity	Benchmarked against neighbouring Councils	Could affect any group	For full review benchmark against statistical neighbours.
		Citizenship	10%	£161-£223	Benchmarked against neighbouring Councils	Race	For full review benchmark against statistical neighbours.
	Public Protection	Licensing	21.6%	£535	Reflect revised HMO waste conditions which require greater compliance and enforcement activity. S.67(3) Housing Act allows for full cost recovery.	Could affect any group	No further action recommended.

	Parks	Sports Pitches	20%	Varies	In line with benchmark of other pitches in a 20-mile radius.	Could affect low income groups or certain communities/ faith groups more- or younger people.	For full review benchmark against statistical neighbours.
	Venues		20%	Varies	In line with benchmark.	Could affect low income groups or certain communities/ faith groups more	For full review benchmark against statistical neighbours
	Council tax summons	Increase in summons fees	8%	£90.50	Statutory prescribed.	Could affect any group	No further action recommended.
	Highways	Adaptations to road	10%		To move towards full cost recovery.	Could affect any group	No further action recommended.
	Burials and cremations	Renewal of burial rights	New fees	Varies	Aligns fees.	Could affect any group- but certain faith groups (significantly in Slough Muslim groups) have requirements to use burials which are more costly.	Keep under review.

	Burials and cremations	Other fees	5-16%	Varies	In line with benchmarking	Could affect any group- but certain faith groups (significantly in Slough Muslim groups) have requirements to use burials which are more costly.	Keep under review
	Bulky waste	Increase in charges for fridges/ freezers	10%	£29.70	Full cost recovery	Low income groups	Moving towards full cost recovery but a further review may be required.
	Bin sales	Increase in residual waste and new charges for food waste	6%	£52-£385	Full cost recovery	Low income groups	Moving towards full cost recovery but a further review may be required.

***Libraries**

The proposal introduces moderate increases to selected library fees (reservations, late returns, printing/photocopying). The aim is to ensure that Slough Libraries remain financially sustainable by achieving cost recovery while continuing to offer a high-

	<p>quality, accessible service. Benchmarking against neighbouring and comparable local authorities shows that Slough's fees remain below regional averages even after these changes.</p> <p>Summary of Key Findings · Most protected groups will not be disproportionately affected. · Where potential impacts exist (e.g., age, disability, low income), they are low level and the introduction of enhanced discretionary support significantly mitigates these risks. · Free statutory and children's services remain unchanged. · Fees remain lower than those of many comparator authorities. · Overall, the impact is assessed as Low, with strong mitigation.</p>
<p>6.</p>	<p>Have the impacts identified in (4) and (5) above been assessed using up to date and reliable evidence and data? Please state evidence sources and conclusions drawn (e.g. survey results, customer complaints, monitoring data etc).</p> <p>Benchmarking has been undertaken to inform fees and charges review. Equality impact assessments of other Councils have been reviewed.</p>
<p>7.</p>	<p>Have you engaged or consulted with any identified groups or individuals if necessary and what were the results, e.g. have the staff forums/unions/ community groups been involved?</p> <p>No – these fees and charge increases have not necessitated any consultation.</p>
<p>8.</p>	<p>Have you considered the impact the policy might have on local community relations?</p> <p>The increase in fees and charges in line with full cost recovery is intended to achieve a fair policy that does not impact on other services.</p>
<p>9.</p>	<p>What plans do you have in place, or are developing, that will mitigate any likely identified negative impacts? For example what plans, if any, will be put in place to reduce the impact?</p> <ul style="list-style-type: none"> • There is a planned full review of fees and charges as part of transformation plans. It is recommended that this is guided by equality analysis from the outset. • Neighbouring councils have been included in benchmarking, however Slough is statistically more deprived than other areas and more diverse; it is therefore recommended that when appropriate, benchmarking is undertaken with statistical rather than geographic neighbours These areas are identified as statistically significant demographically by ONS and are also in the London/ south east region: Hounslow, Croydon, , Luton, , Redbridge ,Harrow, Enfield, Brent, Hillingdon, Swindon, Watford, Reading Greenwich,, Ealing,, Bexley Barking and Dagenham, , Waltham Forest,

10.	<p>What plans do you have in place to monitor the impact of the proposals once they have been implemented? (The full impact of the decision may only be known after the proposals have been implemented). Please see action plan below.</p> <p>Each service will be asked to review impact for any unintended impacts. A full review of fees and charges as part of Transformation will have an equality impact assessment underpinning the approach taken.</p>
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What course of action does this EIA suggest you take? More than one of the following may apply	✓
Outcome 1: No major change required. The EIA has not identified any potential for discrimination or adverse impact and all opportunities to promote equality have been taken	✓
Outcome 2: Adjust the policy to remove barriers identified by the EIA or better promote equality. Are you satisfied that the proposed adjustments will remove the barriers identified? (Complete action plan).	
Outcome 3: Continue the policy despite potential for adverse impact or missed opportunities to promote equality identified. You will need to ensure that the EIA clearly sets out the justifications for continuing with it. You should consider whether there are sufficient plans to reduce the negative impact and/or plans to monitor the actual impact (see questions below). (Complete action plan).	
Outcome 4: Stop and rethink the policy when the EIA shows actual or potential unlawful discrimination. (Complete action plan).	

Action Plan and Timetable for Implementation

At this stage a timetabled Action Plan should be developed to address any concerns/issues related to equality in the existing or proposed policy/service or function. This plan will need to be integrated into the appropriate Service/Business Plan.

Action	Target Groups	Lead Responsibility	Outcomes/Success Criteria	Monitoring & Evaluation	Target Date	Progress to Date
Each service will be asked to review impact for any unintended impacts.	All	Service lead	Unintended impacts avoided.	Review once implemented in-year.	30/11/2026	
A full review of fees and charges as part of Transformation will have an equality impact assessment underpinning the approach taken.	All	Finance	Ensure EIAs undertaken where transformation proposals include further uplifts.	EIA assessment to accompany Cabinet report and then reviewed in-year.	Determined by Cabinet date.	
Signed: Sonia Khan (Person completing the EIA)						
Date: 10/02/2026						

Capital Programme Appendix 13

This document sets out the General Fund (GF) and Housing Revenue Account (HRA) capital programme for 2026/27 to 2030/31 with detail of the key schemes.

General Fund

The existing capital programme has been reprofiled based on current expenditure to the end of Quarter 3 and anticipated expenditure for the remainder of the current financial year. As part of closing 2025/26 accounts work will be done to ascertain whether there are any underspends on schemes and/or whether funding needs to be slipped in future financial years. This will be presented to Cabinet in the next financial year as part of the Council's outturn report and is likely to necessitate some rephasing of the capital programme to 2030/31.

The capital programme has been reviewed with new additions, reprofiling and removals detailed within the report and the tables at the bottom of this report. The table below shows the estimated capital expenditure for 2025/26 based on the Quarter 3 monitoring report through to 2030/31.

Capital Expenditure Draft Budget	25/26 Revised Budget	26/27 Draft Estimate	27/28 Draft Estimate	28/29 Draft Estimate	29/30 Draft Estimate	30/31 Draft Estimate	Total 26/27-30/31
	£m	£m	£m	£m	£m	£m	£m
General Fund	39.083	87.265	55.172	16.572	12.451	8.057	179.516
Council Housing (HRA)	26.515	25.029	24.877	23.652	22.468	22.520	118.546
TOTAL	65.597	112.294	80.049	40.223	34.919	30.577	298.062

A breakdown of the general fund spend by directorate with an explanation of the key schemes within each are provided below:

General Fund Capital Programme Directorate	25/26 Revised Budget	26/27 Draft Estimate	27/28 Draft Estimate	28/29 Draft Estimate	29/30 Draft Estimate	30/31 Draft Estimate	Total 26/27-30/31
	£m	£m	£m	£m	£m	£m	£m
Adults	1.847	1.415	1.415	1.415	1.415	1.415	7.076
Children's Services	8.519	5.921	5.776	3.342	3.041	3.170	21.251
Regen, Housing and Env't	12.485	27.721	16.008	8.454	7.634	3.112	62.929
Corporate Resources	0.522	1.308	0.540	0.360	0.360	0.360	2.928
General Fund Capital Exp Total	23.374	36.366	23.739	13.572	12.451	8.057	94.184
Transformation Investment	4.000	8.000	9.000	3.000	-	-	20.000
Capitalisation Directions	15.709	42.899	22.433	-	-	-	65.332
General Fund: Total Expenditure	43.083	87.265	55.172	16.572	12.451	8.057	179.516
Funding							
Grants	(19.842)	(29.922)	(16.944)	(9.068)	(9.805)	(4.722)	(70.460)
s106	(1.838)	(0.393)	(1.029)	(0.879)	(0.041)	(0.200)	(2.542)
Capital receipts	-	(1.000)	-	-	-	-	(1.000)
Total External Funding	(21.680)	(31.315)	(17.973)	(9.947)	(9.846)	(4.922)	(74.002)
Prudential Borrowing (Service Capex Programme)	(1.694)	(5.051)	(5.766)	(3.625)	(2.605)	(3.135)	(20.182)
CD - Transformation Investment	-	(8.000)	(9.000)	(3.000)	-	-	(20.000)
Capital receipts (ND) to fund Transformation	(4.000)	-	-	-	-	-	-
Capitalisation Directions	(15.709)	(42.899)	(22.433)	-	-	-	(65.332)
Capital Financing Requirement	(21.403)	(55.950)	(37.199)	(6.625)	(2.605)	(3.135)	(105.514)
General Fund: Total funding	(43.083)	(87.265)	(55.172)	(16.572)	(12.451)	(8.057)	(179.516)

Key schemes being delivered within the programme include:

Grant Funded Schemes:

- **DfT Funded Highways Maintenance and Local Transport Grant:** Maintaining and improving the highways infrastructure including bridges, street lighting, adopted highways, traffic signals and the introduction of new transport schemes.
- **A4 Cycle Lane:** The scheme will deliver a partly segregated cycle lane, improved footways, and upgraded traffic signals and street lighting between the Huntercombe Lane crossroads and Uxbridge Road. Main works commenced on 12 January, and the scheme is programmed for completion in May 2028. Further details and updates of the scheme can be found on: <https://www.slough.gov.uk/major-highways-projects/a4-cycle-lane/2>
- **Destination Farnham Rd:** The scheme is delivering a partly segregated cycle lane, public realm facilities, improved footways & parking areas, upgraded traffic signals and street lighting along Farnham Road between Cumberland Avenue roundabout & Tuns Lane junction. The main works started on 12 January 2026, and the scheme is programmed for completion in July 2027. Further details and updates of the scheme can be found on: <https://www.slough.gov.uk/major-highways-projects/destination-farnham-road>
- **Bus Grant:** The Bus Grant will fund a range of activities to improve public transport facilities in Slough, helping to reduce journey times, improve access to bus stops and enhance the passenger experience.
- **Electric Vehicle Network:** The LEVI (Local Electrical Vehicle Infrastructure) scheme is designed to enable strategic local provision of public Electric Vehicle (EV) charging ahead of need and promote an equitable EV charging experience for those without off-street parking. This will deliver local charge points that would not occur in the near-term without public support, it also includes a planned delivery of street & hub charging infrastructure/network to enable the charging of taxi, car clubs & local business. The programme is on track for survey and delivery to start from April 2026 and this delivery phase will run over a period of 5 years, with a total combined investment (private sector, capital grant, and section 106) of circa £8.2m.
- **Flood Defence work:** Project Sponge is a six-year, £7m Defra-funded programme led by Slough Borough Council to trial innovative, nature-based and community-led ways of reducing flood risk. The project is delivering Sustainable Drainage Systems (SuDS) and green infrastructure such as wetlands, swales, rain gardens, permeable paving, grasscrete parking areas and detention basins across the borough. The programme has recently been refocused so SBC departments can bid for funding to convert grey hardstanding into greener, permeable spaces that reduce runoff and improve local places.

- **Warm Homes:** The energy efficiency standards across Slough private sector housing require much improvement. The scheme is aimed to reduce fuel poverty on those residents facing high energy costs and importantly, to tackle health inequalities to benefit the most vulnerable households in Slough. The scheme covers the installation of retrofit measures to improve energy efficiency, implement low carbon heating, renewable energy and energy saving technology. The aim is to install 50-100 properties in the next 3 years.
- **Disabled Facilities Grant:** These home improvement grants provide a vital lifeline in improving the quality of life of residents with disabilities and continuing to live independently.
- **Schools Programme:** Grant investment in the continued expansion and improvements to High Needs/Special Education Needs & Disabilities (SEND) provision, including the satellite for Arbour Vale School, the addition of a double modular for Marish Primary and works at 6 other sites.

Schemes partly or fully Funded by Borrowing:

- **Replacement Refuse Collection Vehicles (RCV):** The current fleet of vehicles has reached the end of its useful life with the cost of repairs and amount of time off the road increasing, impacting the revenue costs. In the next 12-18 months these vehicles would require significant work to replace the hoppers to keep them on the road, leasing them is also not cost effective which is why the decision to purchase has been made. The procurement process and long lead time means the first vehicles will not arrive until 2027/28. A separate report will be presented to cabinet to award the contract, detailing the options explored and why the decision to purchase has been made.
- **Grounds Maintenance and Street Cleaning Equipment:** The replacement of essential grounds maintenance and street cleaning equipment to ensure continuity of service. Again, a review of options has been undertaken including the option to lease or purchase, with the option to purchase more cost effective. A separate report will be presented to cabinet to award the contract, detailing the options explored and why the decision to purchase has been made.
- **Capital works to Operational buildings:** The Council will undertake a programme of condition surveys on its building portfolio including (libraries, community centres, nurseries, sports changing rooms and offices) to ascertain the work required on a property-by-property basis. Once the surveys have been completed, a phased programme of works will be made, any contract awards over £0.5m will be presented to cabinet in a separate report.
- **Capital works to maintain income from investment properties:** The Council has reviewed its investment property portfolio and following financial assessments has a disposal pipeline for these buildings. The capital expenditure is to meet our landlord obligations until these buildings are sold.

It also includes £1m to demolish the Bus Station roof to make it fit for subsequent disposal.

- **Investment in IT:** Continuing investment is required for the rolling equipment replacement programme to meet SBC's business continuity requirement by providing secure, supportable and reliable tools for staff. These tools include laptops (the largest element), monitors, mobile phones and the authentication tokens that are being rolled out to reduce the need for mobile phones. Additionally, work is required to refresh network and Wi-Fi equipment in Observatory House, which is end of life and unreliable, and to replace meeting room audio-visual equipment, much of which is irreparably broken.

The full tables showing the line-by-line breakdown of the capital programme for 2026/27 to 2030/31 can be found below. At this stage the capital requirement for 2031/32 onwards can only be estimated, for Treasury Management purposes an assessment has been made of the anticipated general fund capital requirement to be funded from borrowing for the next 15 years from 2031/32 onwards.

The planned financing of the above expenditure is as follows:

Capital Financing General Fund	25/26	26/27	27/28	28/29	29/30	30/31	Total
	Revised Budget	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	Draft Estimate	2026/7- 30/31
	£m	£m	£m	£m	£m	£m	£m
Grants and Contributions	21.680	30.315	17.973	9.947	9.846	4.922	73.002
Capital Receipts	4.000	1.000	-	-	-	-	1.000
Prudential Borrowing - Capital Direction	15.709	50.899	31.433	3.000	-	-	85.332
New Borrowing	1.694	5.051	5.766	3.625	2.605	3.135	20.182
Total	43.083	87.265	55.172	16.572	12.451	8.057	179.516

The Council will seek to fund capital expenditure from grants and contributions where available, and the expenditure is eligible. If there are no grants or contributions available and the expenditure is deemed essential, then external borrowing is required. When accounting for external borrowing the Council must account for Minimum Revenue Provision (MRP).

Housing Revenue Account

The Housing Revenue Account (HRA) capital programme is show in the table below and further detail can be found within the HRA business plan:

HRA CAPITAL EXPENDITURE	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total £m
Total - Repairs & Maintenance (RMI)	18.829	19.877	18.652	17.468	17.520	92.346
Total - Affordable Homes	6.200	5.000	5.000	5.000	5.000	26.200
TOTAL HRA CAPITAL PROGRAMME	25.029	24.877	23.652	22.468	22.520	118.546
FINANCING						
Major Repairs Reserve (MRR)	11.975	14.946	12.986	12.775	13.800	66.482
Capital Receipts Reserve (CRR)	8.763	5.641	10.666	9.693	6.720	41.483
Grant	2.791	2.791	0.000	0.000	0.000	5.581
Section 106	1.500	1.500	0.000	0.000	0.000	3.000
Revenue Contributions	0.000	0.000	0.000	0.000	2.000	2.000
Total Financing	25.029	24.877	23.652	22.468	22.520	118.546

Key Schemes:

- Repairs and Maintenance:** Housing stocks owned by the Council must meet the Decent Homes Standard. Landlords must continue to maintain homes to at least this standard. The stock condition information from the surveys and the stock grading modelling provides the basis for the capital programme, which also includes expenditure on aids and adaptations, energy efficiency, the refurbishment of apartment blocks and our estate improvement approach, bringing increased investment into the external environment. The Council agrees voluntarily to carry out minor aids and adaptations to improve quality of lives and to enable residents to live longer in their homes.
- The Council's major work and planned maintenance schemes are on a rolling programme of works to improve the condition of existing stock. The planned works programme included in the business plan are renewal of central heating and boiler upgrades; replacement of external doors and windows; renewal of roofs and soffits; external lighting upgrades; garage improvements, de-carbonisation and external environmental improvements, kitchen and bathrooms, and thermal insulation. The Plan also includes new provision for essential enhancement to the Housing Management system (NEC) to support service improvements.
- Decarbonisation:** The Plan makes provision for £6.2m annually uplifted by inflation over the next five years to enable the Council respond effectively and deliver works associated with achieving the governments net zero targets.
- New Affordable:** The Plan makes provision for £157m for the acquisition and refurbishment of 300 empty homes over the life of the Plan. The refurbishment of 10 flats at Garrick house is completed for phase one with phase two ongoing. The refurbishment of the newly acquired Rigby Lodge and other acquired new properties is also ongoing; two further family size homes were acquired in year. The Council will continue to create an enabling environment for developers to build in Slough.

Table 1 – Capital Programme by Scheme

Service/Programme/Scheme	25/26 Revised Budget £m	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total 26/27- 30/31 £m
Patching, surfacing and highway replacement works	0.732	0.260	0.260	0.260	0.260	-	1.040
LTP Implementation Plan	0.392	0.581	-	-	-	-	0.581
DoT Funding - to be allocated	-	0.486	1.665	2.698	3.913	-	8.761
Cycle Lane & Junction Imprv.	-	0.084	-	-	-	-	0.084
Active Travel Grant - to be allocated	-	0.198	0.198	0.198	0.198	-	0.791
A4 Cycle Lane	2.836	5.975	1.933	-	-	-	7.908
Destination Farnham Road	2.517	5.235	2.205	-	-	-	7.440
A4 Safer Roads	0.565	0.860	0.060	-	-	-	0.920
Zone 4 - Stoke Road (Stoke Rd TVU junction)	0.284	0.800	-	-	-	-	0.800
Bus Service Imp. Plan (BSIP)	0.300	1.540	0.941	0.959	0.978	-	4.418
Bridge Maintenance	-	0.726	-	-	-	-	0.726
Zone 1 - Sutton Lane Gyratory (MRT)	0.020	-	-	-	-	-	-
Langley High Street Improvements LEP	0.120	-	-	-	-	-	-
Foxborough Cycle Scheme (phase 2)	-	0.223	-	-	-	-	0.223
NCN Route 461	0.100	0.303	-	-	-	-	0.303
Winter Maintenance & New Gulley Tanker	0.420	-	-	-	-	-	-
Hook Lifts & Containers	0.350	0.100	0.060	-	-	-	0.160
Upton Court pathway	0.075	-	-	-	-	-	-
Cippenham Bridges	0.077	-	-	-	-	-	-
RHE - Highways Total	8.788	17.371	7.322	4.115	5.348	-	34.155
Cemetery Extension	0.060	0.250	0.100	0.100	0.100	-	0.550
Electric Vehicle Network - LEVI	0.007	0.601	1.313	1.025	-	0.137	3.075
EV Cable Channels	-	0.065	0.065	-	-	-	0.130
Car Club	-	0.143	0.050	0.050	0.041	-	0.284
Flood Defence (Sponge City)	1.000	3.566	0.905	-	-	-	4.471
DSO Replacement Fleet	0.120	-	-	-	-	-	-
DSO Food/Fibre vehicles and Caddies	0.922	0.722	-	-	-	-	0.722
DSO Replacement RCV's	-	-	2.537	1.360	-	-	3.897
Ground Maint. & Street Cleaning P&M	0.652	0.580	0.200	0.225	0.565	1.195	2.765
Parks-Playground Equipment	0.150	-	-	-	-	-	-
Wicket Installation	0.077	-	-	-	-	-	-
Warm Homes	-	0.638	0.637	-	-	-	1.275
RHE - Environmental Total	2.988	6.566	5.806	2.760	0.706	1.332	17.169
Capex following Stock Condition Survey	0.175	0.800	1.380	1.380	1.380	1.380	6.320
Reading Archives - Extension (SBC Contribution)	0.267	0.007	-	-	-	-	0.007
Cornwall House-Fire Strategy	-	0.778	-	-	-	-	0.778
Estate Management - Void Works	0.100	2.200	1.500	0.200	0.200	0.200	4.300
Creative Academy	0.055	-	-	-	-	-	-
Adult Learning IT Equip	0.052	-	-	-	-	-	-
Air Quality Monitoring	-	-	-	-	-	0.200	0.200
Building Mngt - UKSPF	0.060	-	-	-	-	-	-
RHE - Property Total	0.709	3.785	2.880	1.580	1.580	1.780	11.605
Regen, Housing and Env't Total	12.485	27.721	16.008	8.454	7.634	3.112	62.929

Table 1 - Capital Programme by Scheme (ctd)

Scheme	25/26 Revised Budget £m	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total 26/27- 30/31 £m
Disabled Facilities Grant	1.847	1.415	1.415	1.415	1.415	1.415	7.076
Adults Total	1.847	1.415	1.415	1.415	1.415	1.415	7.076
Primary Expansions	-	0.400	0.511	-	-	-	0.911
Schools Modernisation Programme	0.930	1.484	0.860	0.880	0.900	0.920	5.044
Secondary Expansion Programme	-	0.310	-	-	-	-	0.310
SEN Resources Expansion	1.259	1.809	1.500	-	-	0.500	3.809
Special School Expansion-Prim.,Sec. & Post 16	6.174	1.465	2.447	2.000	2.000	1.500	9.412
Childcare Expansion	0.030	0.325	0.325	0.325	-	0.250	1.225
Schools Devolved Capital	0.126	0.129	0.133	0.137	0.141	-	0.540
Children's Services Total	8.519	5.921	5.776	3.342	3.041	3.170	21.251
IT Infrastructure Refresh	0.476	0.630	0.540	0.360	0.360	0.360	2.250
New Housing Management Procurement	0.046	-	-	-	-	-	-
Network Switch Replacement	-	0.204	-	-	-	-	0.204
OH Meeting Room AV Equipment	-	0.346	-	-	-	-	0.346
Wi-Fi Replacement	-	0.128	-	-	-	-	0.128
Corporate Resources Total	0.522	1.308	0.540	0.360	0.360	0.360	2.928
General Fund Capital Expenditure	23.374	36.366	23.739	13.572	12.451	8.057	94.184
Corporate - Transformation Programme	4.000	8.000	9.000	3.000	-	-	20.000
Capitalisation Directions	15.709	42.899	22.433	-	-	-	65.332
GENERAL FUND TOTAL	43.083	87.265	55.172	16.572	12.451	8.057	179.516

Table 2 - Schemes in Capital Programme Funded from Borrowing

Scheme	25/26 Revised Budget £m	26/27 Draft Estimate £m	27/28 Draft Estimate £m	28/29 Draft Estimate £m	29/30 Draft Estimate £m	30/31 Draft Estimate £m	Total
Cemetery Extension	(0.060)	(0.250)	(0.100)	(0.100)	(0.100)	-	(0.550)
Ground Maint. & Street Cleaning P&M	-	(0.580)	(0.200)	(0.225)	(0.565)	(1.195)	(2.765)
Hook Lifts & Containers	(0.350)	(0.100)	(0.060)	-	-	-	(0.160)
DSO Replacement RCV's	-	-	(1.986)	(1.360)	-	-	(3.346)
RHE - Environmental Total	-	-	-	-	-	-	-
Winter Maintenance & New Gulley Tanker	(0.420)	-	-	-	-	-	-
Bridge Maintenance	-	(0.028)	-	-	-	-	(0.028)
RHE - Highways Total	-	-	-	-	-	-	-
Capex following Stock Condition Survey	(0.175)	(0.800)	(1.380)	(1.380)	(1.380)	(1.380)	(6.320)
Reading Archives - Extension (SBC Contribution)	(0.267)	(0.007)	-	-	-	-	(0.007)
Cornwall House-Fire Strategy	-	(0.778)	-	-	-	-	(0.778)
Estate Management - Void Works	(0.100)	(1.200)	(1.500)	(0.200)	(0.200)	(0.200)	(3.300)
RHE - Property Total	-	-	-	-	-	-	-
IT Infrastructure Refresh	(0.276)	(0.630)	(0.540)	(0.360)	(0.360)	(0.360)	(2.250)
New Housing Management Procurement	(0.046)	-	-	-	-	-	-
Network Switch Replacement	-	(0.204)	-	-	-	-	(0.204)
OH Meeting Room AV Equipment	-	(0.346)	-	-	-	-	(0.346)
Wi-Fi Replacement	-	(0.128)	-	-	-	-	(0.128)
DDAT Total	(1.694)	(5.051)	(5.766)	(3.625)	(2.605)	(3.135)	(20.182)

Table 3 - New Budget Proposals - Additions/ Removals/Reprofiling

Scheme	26/27	27/28	28/29	29/30	30/31	Total	Borrowing	Grant	Other: s106
Additions/Reprofiling									
Regen, Housing and Envt									
Ground Maint. & Street Cleaning P&M	0.580	0.200	0.225	0.565	1.195	2.765	(2.765)	-	-
Hook Lifts & Containers	0.100	0.060	-	-	-	0.160	(0.160)	-	-
Air Quality Monitoring	-	-	-	-	0.200	0.200	-	-	(0.200)
Car Club	0.050	0.050	0.050	0.041	-	0.191	-	-	(0.191)
EV Cable Channels	0.065	0.065	-	-	-	0.130	-	(0.130)	-
RHE - Environmental Total	0.795	0.375	0.275	0.606	1.395	3.446	(2.925)	(0.130)	(0.391)
Destination Farnham Road	(2.200)	2.200	-	-	-	-	-	-	-
LTP Implementation Plan (vire to A4 cycle Lane)	(0.140)	-	-	-	-	(0.140)	-	0.140	-
A4 Cycle Lane	-	1.900	-	-	-	1.900	-	(1.283)	(0.617)
DoT Funding - to be allocated	0.486	1.665	2.698	3.913	-	8.761	-	(8.761)	-
Active Travel Grant - to be allocated	0.198	0.198	0.198	0.198	-	0.791	-	(0.791)	-
Bridge Maintenance	0.726	-	-	-	-	0.726	(0.028)	(0.698)	-
Cycle Lane & Junction Imprv.	0.084	-	-	-	-	0.084	-	(0.084)	-
Foxborough Cycle Scheme (phase 2)	0.223	-	-	-	-	0.223	-	(0.223)	-
Bus Service Imp. Plan (BSIP)	0.922	0.941	0.959	0.978	-	3.800	-	(3.800)	-
RHE - Highways Total	0.299	6.904	3.855	5.088	-	16.146	(0.028)	(15.501)	(0.617)
Capex following Stock Condition Survey	0.500	1.380	1.380	1.380	1.380	6.020	(6.020)	-	-
RHE - Property Total	0.500	1.380	1.380	1.380	1.380	6.020	(6.020)	-	-
Regen, Housing and Envt Total	1.594	8.659	5.510	7.074	2.775	25.612	(8.973)	(15.631)	(1.008)
Adults									
Disabled Facilities Grant	-	-	-	-	1.415	1.415	-	(1.415)	-
Children's Services									
Schools Modernisation Programme	0.500	-	-	-	0.920	1.420	-	(1.420)	-
SEN Resources Expansion	-	-	-	-	0.500	0.500	-	(0.500)	-
Special School Expansion-Prim.,Sec. & Post 16	-	-	-	-	1.500	1.500	-	(1.500)	-
Childcare Expansion	0.325	0.325	0.325	-	0.250	1.225	-	(0.475)	(0.750)
Childrens Total	0.825	0.325	0.325	-	3.170	4.645	-	(3.895)	(0.750)
DDAT									
IT Infrastructure Refresh	0.016	-	-	-	0.360	0.376	(0.376)	-	-
Network Switch Replacement	0.204	-	-	-	-	0.204	(0.204)	-	-
OH Meeting Room AV Equipment	0.346	-	-	-	-	0.346	(0.346)	-	-
Wi-Fi Replacement	0.128	-	-	-	-	0.128	(0.128)	-	-
DDAT Total	0.694	-	-	-	0.360	1.054	(1.054)	-	-
TOTAL BUDGET PROPOSALS - Additions	3.113	8.984	5.835	7.074	7.720	32.726	(10.027)	(20.941)	(1.758)
Removals/Reprofiling									
Electric Vehicle Network - LEVI	(2.038)	0.653	1.025	-	0.137	(0.225)	-	0.916	(0.691)
Flood Defence (Sponge City)	(0.733)	0.372	-	-	-	(0.361)	-	0.361	-
Reception Works	(0.050)	-	-	-	-	(0.050)	0.050	-	-
Estate Management - Void Works	1.835	1.385	(3.222)	(3.663)	0.200	(3.464)	4.464	-	(1.000)
DSO Replacement RCV's	(2.773)	1.150	1.360	-	-	(0.262)	0.813	(0.551)	-
TOTAL BUDGET PROPOSALS - Removals	(3.759)	3.559	(0.837)	(3.663)	0.337	(4.362)	5.328	0.725	(1.691)
TOTAL BUDGET PROPOSALS (Service)	(0.645)	12.543	4.998	3.412	8.057	28.364	(4.699)	(20.216)	(3.449)
Corporate - Transformation Programme	4.000	9.000	3.000	-	-	16.000	(16.000)	-	-
Capitalisation Directions	33.748	29.973	-	-	-	54.721	(54.721)	-	-
Total additional Capital Directions	37.748	29.973	3.000	-	-	70.721	(70.721)	-	-
TOTAL BUDGET PROPOSALS (All)	37.103	42.516	7.998	3.412	8.057	99.085	(75.420)	(20.216)	(3.449)

Table 4 - Removals from existing Programme (included in Table 1)

Scheme	26/27	27/28	28/29	29/30	30/31	Total
	Draft	Draft	Draft	Draft	Draft	
	Estimate	Estimate	Estimate	Estimate	Estimate	
	£m	£m	£m	£m	£m	£m
Electric Vehicle Network - LEVI	(0.038)	(0.048)	(0.139)	-	-	(0.225)
Flood Defence (Sponge City)	(0.361)	-	-	-	-	(0.361)
DSO Replacement RCV's	(0.262)	-	-	-	-	(0.262)
Reception Works	(0.050)	-	-	-	-	(0.050)
Estate Management - Void Works	1.835	1.385	(3.222)	(3.663)	0.200	(3.464)
Total Removals	1.124	1.337	(3.360)	(3.663)	0.200	(4.362)

Table 5 Reprofiting of existing Programme (included in Table 1)

Scheme	26/27	27/28	28/29	29/30	30/31	Total
	Draft	Draft	Draft	Draft	Draft	
	Estimate	Estimate	Estimate	Estimate	Estimate	
	£m	£m	£m	£m	£m	£m
Electric Vehicle Network - LEVI	(2.000)	0.700	1.164	-	0.137	-
Flood Defence (Sponge City)	(0.372)	0.372	-	-	-	-
DSO Replacement RCV's	(2.510)	1.150	1.360	-	-	-
Destination Farnham Road	(2.200)	2.200	-	-	-	-
Total Reprofiting	(7.082)	4.422	2.524	-	0.137	-

Table 6 - Overall Reconciliation of Movement from Q3 Programme

CAPITAL GENERAL FUND	26/27	27/28	28/29	29/30	30/31	Total
Movement - Original to revised	£m	£m	£m	£m	£m	£m
Revised Budget Feb Cabinet (Q3)	46.162	12.656	8.574	9.039	-	76.431
Removals	1.124	1.337	(3.360)	(3.663)	0.200	(4.362)
Additions:						
Adults	-	-	-	-	1.415	1.415
Childrens Services	0.825	0.325	0.325	-	3.170	4.645
RHE - Environmental	0.795	0.375	0.275	0.606	1.395	3.446
RHE - Highways	2.639	4.564	3.855	5.088	-	16.146
RHE - Property	0.500	1.380	1.380	1.380	1.380	6.020
DDaT	0.694	-	-	-	0.360	1.054
Total additions (Services)	5.453	6.644	5.835	7.074	7.720	32.726
Reprofile						
RHE - Environmental	(4.882)	2.222	2.524	-	0.137	-
RHE - Highways	(2.200)	2.200	-	-	-	-
Total Reprofile (Services)	(7.082)	4.422	2.524	-	0.137	-
Virements						
RHE - Highways	(0.140)	0.140	-	-	-	-
Total Virements (Services)	(0.140)	0.140	-	-	-	-
Total Service Proposals (REM, ADD, VIR)	(0.645)	12.543	4.998	3.412	8.057	28.364
Corporate Transformation (New)	8.000	9.000	3.000			20.000
Capital Direction (New)	33.748	20.973				54.721
Total Transformation & CD	41.748	29.973	3.000	-	-	74.721
Draft Programme	87.265	55.172	16.572	12.451	8.057	179.516

Table 7: HRA Capital Programme

EXPENDITURE	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	Forecas £m	Budget £m	Budget £m	Budget £m	Budget £m	Budget £m
Commissioning of Repairs Maintenance and Investment Contra	0.079	0.150	0.150	0.000	0.000	0.000
Stock Condition Survey	0.000	0.750	0.250	0.000	0.000	0.000
Boiler Replacement and heating	0.680	0.752	0.818	0.813	0.815	0.770
Kitchen & Bathroom Replacement	1.000	2.618	3.241	3.135	3.199	3.279
Electrical Systems	0.475	0.382	0.412	0.446	0.409	0.430
External rendering, repairs and redecoration of housing block	1.006	1.141	1.160	1.127	1.130	1.187
Garage & Environmental Improvements	0.500	0.500	0.500	0.500	0.500	0.525
Capitalised Repairs	0.105	0.108	0.110	0.113	0.122	0.128
FRA & Asbestos Removal Works	2.000	1.256	0.750	0.400	0.400	0.400
Major Aids & Adaptations	0.315	0.323	0.331	0.339	0.366	0.384
Windows and Door Replacement	0.673	0.741	1.436	1.367	1.066	0.950
Roof Replacement	2.425	2.475	3.041	3.258	2.625	2.622
Structural	0.108	0.178	0.213	0.168	0.143	0.150
Security & Controlled Entry Modernisation	0.415	0.323	0.230	0.105	0.040	0.040
Capitalised voids	0.063	0.065	0.066	0.068	0.073	0.077
Housing Management System (NEC) Upgrade	0.000	0.794	0.796	0.340	0.000	0.000
De-Carbonisation Works	6.173	6.273	6.373	6.473	6.580	6.580
Total - Repairs & Maintenance (RMI)	16.018	18.829	19.877	18.652	17.468	17.520
Tower and Ashbourne	0.256	0.000	0.000	0.000	0.000	0.000
Garrick House	2.000	1.200	0.000	0.000	0.000	0.000
Affordable Homes Acquisitions	6.498	5.000	5.000	5.000	5.000	5.000
Rigby Lodge	2.000	0.000	0.000	0.000	0.000	0.000
Total - Affordable Homes	10.753	6.200	5.000	5.000	5.000	5.000
TOTAL HRA CAPITAL PROGRAMME	26.771	25.029	24.877	23.652	22.468	22.520
FINANCING						
Major Repairs Reserve (MRR)	8.755	11.975	14.946	12.986	12.775	13.800
Capital Receipts Reserve (CRR)	13.726	8.763	5.641	10.666	9.693	6.720
Grant	2.791	2.791	2.791	0.000	0.000	0.000
Section 106	1.500	1.500	1.500	0.000	0.000	0.000
Revenue Contributions	0.000	0.000	0.000	0.000	0.000	2.000
Total Financing	26.771	25.029	24.877	23.652	22.468	22.520

Appendix 14 - Report from Corporate Improvement Scrutiny Committee including Cabinet response**Table 1.** Scrutiny recommendations and Cabinet response as agreed on 16th February 2026

i. Scrutiny Recommendation	ii. Source of recommendation (link to CISC report/ minutes)	iii. Explanatory notes provided by Cabinet Member	iv. CABINET RESPONSE (agreed by Cabinet on 16 th February 2026)	v. Name of Cabinet Member and Executive Director
Any Executive decision in relation to the Budget for the following year to be reviewed (in whatever way is deemed appropriate in consultation with the Chair and Officers) by the CISC, even in outside of the formal budget Scrutiny timeline.	Budget Task and Finish Group report - 04.02.26	Cabinet recognises that opportunities for scrutiny in 2026/27's budget process were limited and will work with officers and CISC Members to resolve for the following year. Timescales for the 2026/27 budget process were heavily compressed due to a late start linked to the scale of the 2025/26 overspend and staffing changes in Finance. 2027/28's budget process will follow a timetable to be presented to Cabinet early in the financial year, with adequate provision made for CISC involvement.	NOTED AND AGREED	Cllr Puja Bedi Ian O'Donnell
Cabinet to further review/stress test assumptions made about the 2026/27 Budget	Budget Task and Finish Group report - 04.02.26	Assumptions were tested by EY as part of their commission to review opportunities for closing the 2026/27 budget gap. Cabinet and officers tested assumptions through a series of workshops that discussed and challenged the budget proposals. The combined effect of this led to a reduction in pressures of c.£4m over the course of the MTFS. Cabinet will continue to review and stress test assumptions for 2027/28 and across the MTFS. The budget includes provision for known demand pressures, but small changes in client numbers, particularly in Children's Social Care can have a significant impact on overall cost, which cannot be readily predicted.	NOTED AND AGREED	Cllr Puja Bedi Ian O'Donnell

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		<p>A level of contingency is built into the budget risk assessment to make allowance for demand growth and savings delivery risk.</p> <p>Assumptions regarding savings will also be tested when business cases for specific savings items are brought forward for approval.</p>		
<p>Prioritise the investment in IT systems that function across multiple/all directorates and that impact the whole Council</p>	<p>Budget Task and Finish Group report - 04.02.26</p>	<p>The Council's budget for IT investment covers maintenance of a business-as-usual service, including network resilience and planned equipment replacement. In addition, the transformation programme funding allows for investment in IT where it is key to delivering service recovery, improvement and savings, notably in Housing systems and in cross-cutting data and automation capabilities, including targeted investment in Artificial Intelligence. Prioritising the delivery of IT investment will be a key element of the transformation programme.</p>	<p>NOTED AND AGREED</p>	<p>Cllr Puja Bedi Ian O'Donnell</p>
<p>Revert back to the management of service budgets centrally, by the Corporate team to ensure that budgets are appropriately managed and overseen</p>	<p>Budget Task and Finish Group report - 04.02.26</p>	<p>Cabinet agree that budget management should continue to be strengthened and welcome the attention given to this area by CISC Members. This specific recommendation is not agreed for the following reason: Best practice dictates that budget holders should be the managers who are held accountable for delivering services. This is set out in the CIPFA FM Code of Practice for Local Government which the Council is required to adhere to. The requirement was reinforced by the SoS Directions of November 2024. The FM Code states that "Finance staff provide business partner support by interpreting and explaining performance as well as advising and supporting on key business decisions. Managers understand they are responsible for delivering services cost effectively and are held accountable for doing so. Financial literacy is diffused throughout the organisation so that decision makers understand</p>	<p>NOTED BUT NOT AGREED</p>	<p>Cllr Puja Bedi Ian O'Donnell</p>

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		<p>and manage the financial implications of their decisions.”</p> <p>All budgets are managed by the appropriate service manager, subject to monthly monitoring in partnership with the finance business partners. This is done line-by-line for every cost centre (e.g service) and account (e.g. salaries).</p> <p>There is work to do to strengthen budget management, by continuing to refine budgets and training budget managers, as well as improving tools in Unit 4, some of which were only launched in the last few months. This is embedded within the Finance Improvement Plan. Variances are reported up to DLTs and CLTs monthly and then Cabinet quarterly with remedial action taken where appropriate and possible.</p>		
Additional information provided to CISC on the financial position of SCF, and the impact that has on service delivery and the transformation programme ahead of the budget going to Council for approval		Cabinet have commenced work with officers to provide a briefing note to CISC in advance of Council.	NOTED AND AGREED	Cllr Puja Bedi Sue Butcher
That the CISC has oversight and an opportunity to review the EIA for every budget proposal ahead of going to Council for approval		<p>Not all budget proposals will require an EIA since the initial stage is a screening process to determine whether one is required. Examples that would not require an EIA include deleting unused budgets and operational efficiencies that do not impact residents or staff.</p> <p>In other cases, the EIA will accompany further decisions on the implementation of plans when they return to the decision maker. The published savings plan will include an indication of the subsequent decision maker.</p> <p>However, the budget will be accompanied by a cumulative EIA report and individual EIAs will be provided where produced.</p>	NOTED AND AGREED	Cllr Puja Bedi / Executive Director for Relevant Services

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