

Slough Borough Council

Report to:	Cabinet
Date:	22 June 2026
Subject:	2025/26 Provisional Outturn Report
Lead Member:	Councillor Chahal – Leader of the Council Councillor Ahmed – Lead Member for Corporate Resources
Chief Officer:	Ian O'Donnell, Interim Chief Operating Officer (S151)
Contact Officer:	Mark Hak-Sanders, Director of Financial Management & Strategy
Ward(s):	All
Key Decision:	YES
Exempt:	NO
Decision Subject To Call In:	YES
Appendices:	<ol style="list-style-type: none">1) Directorate Reports – Revenue2) Directorate Reports – Capital3) HRA 25/26 Capital Outturn Breakdown4) DSG – Block Updates5) Savings Detail

Summary and Recommendations

This report sets out the Council's financial performance for 2025/26. The report notes the reported position against budget for all funds and highlights the variances that have occurred since the position was last reported as at the end of Q3.

In 2025/26, the Council has incurred a £13.152m General Fund overspend against £23.5m in the General Fund Reserve. This represents a £2.3m improvement on the £15.493m overspend reported at the end of Q3. This improvement has been driven through the spending controls put in place throughout the Council over the past 6 months. The Q3 position was used as the basis for the Council's Medium-Term Financial Strategy (MTFS) and so the £2.3m also represents an improvement to the Council's General Fund reserve position by comparison to the MTFS.

The Council's MTFS rebuilds the General Fund towards a sustainable position and signals the end of Exceptional Financial Support by 2028/29, Work is underway to deliver the savings necessary to deliver the MTFS and a refreshed set of assumptions will be reported to Cabinet in July. The final value of Exceptional Financial Support to be requested for 2025/26 remains unchanged at £15.709m.

Recommendations:

That Cabinet **approve** the following:

1. A drawdown of £13.152m from the general fund to fund the overspend resulting from the outturn position.
2. Draw-downs from the Budget Smoothing Reserve as follows:
 - £1.816m from to cover one-off up-front costs for the Council's Rateable Value Finder project, as reported to Cabinet on 17th November 2025. Note that this will be transferred back into the reserve in 2026/27.
 - £1.117m to cover a risk that Housing Benefit subsidy for Supported Living has been over-claimed in previous financial years.
 - £0.501m to clear outstanding capital financing requirements relating to GRE5.
3. The carry forward of £6.835m general fund capital and £6.093m HRA capital budgets.
4. A virement of up to £1.4m in 2026/27 from the Transformation and Recovery funding to the SEND Service, with agreement of the final amount to be delegated to the Chief Operating Officer (S151) in consultation with the Lead Member for Children's Services and Lifelong Learning and the Lead Member for Corporate Resources.

That Cabinet **note** the 2025/26 financial position for the Council as set out in the report.

Reason:

Cabinet should regularly review the in-year budget position against that approved as part of the budget setting process and where required, make virement decisions on both revenue and capital in accordance with its powers under the Council's Financial Procedure Rules.

Commissioner Review:

This report sets out the Council's draft financial position for 2025/26 after the end of the financial year. The Commissioners note the key elements of this report, summarised position for each of the ringfenced funds and that the 2025/26 overspend position whilst significant reflects an improvement from the mid-year forecast. This in part can be attributed to the focus and financial grip applied in the later months of the year.

The General Fund revenue outturn shows an overspend of £13.152m after the application of £15.709m exceptional financial support. The excess spend is predominantly attributed to additional temporary accommodation costs and will be fully offset using general reserve. The cumulative DSG deficit is £17.083m and should the Council be eligible for the High Needs Stability Grant to support with 90% of the historic high needs DSG deficits, it should be noted that a material underlying DSG deficit will remain.

The Council maintains general reserves to mitigate risks, manage unforeseen events or economic volatility. The current general reserve level following the proposed drawdown is considered low. The position was anticipated and action to address this and build resilience to absorb in year pressures or future shocks is outlined in the 2026/27 MTFS.

The HRA and GF capital programme has an in-year expenditure underspend and or slippage against the budget, which is an area of concern.

There are several areas that will require immediate focus. Ensuring service areas that have overspent beyond future growth allocations have a focus on recovery or reform to ensure that these do not recur into 2026/27 and can remain into a sustainable position. Delivery of approved savings, minimising borrowing and accelerating the debt reduction strategy, all of which are cornerstones to the Council's future sustainability. Likewise reducing capital slippage and strengthening capital delivery by tightening governance and enforcing strict business case disciplines.

The external environment remains challenging and the Council should take all reasonable action and necessary steps to minimise the risk to which it is exposed, mitigate pressures where possible, to ensure it can deliver its strategic objectives within the approved 2026/27 estimates and continue to demonstrate an improving financial trajectory.

Report

EXECUTIVE SUMMARY

- a) **General Fund (Revenue)** – The financial position of the Council as set out in the report; specifically, that the revenue outturn position reflects an overspend of £13.152m. This is an improvement of £2.341m compared to the forecast at Quarter 3 and MTFS.
- b) **General Fund (Capital)** – The General Fund capital outturn was £33.434m against an approved budget of £43.083m resulting in an underspend of £9.649m. This compares to an underspend of £5.582m at Quarter 3.
- c) **Housing Revenue Account (HRA Revenue)** – An outturn surplus of £2.236m, £0.364m lower than budget. This compares to a £2.290m forecast underspend in Quarter 2.
- d) **Housing Revenue Account (HRA Capital)** – The HRA capital outturn was £20.421m against an approved budget of £26.515m resulting in an underspend of £6.093m. This compares to an underspend of £3.899m at Quarter 3.
- e) **Dedicated Schools Grant (DSG)** – There is an overspend of £9.834m in-year, before taking into account the £3.240m Safety Valve support which would produce a net overspend of £6,594m. This compares to a post safety valve overspend of £8.462m reported at Quarter 3.
- f) **Council Tax and Business Rates collection** – As of 31 March, actual Council Tax collected was 93.19% (target 95%) and actual Business Rate collected was 95.47% (target 99%).
- g) **Sundry Debt** – Total outstanding sundry debt including adult social care debt as at the 31 March 2026 was £35.923m. Based on the age profile of the debt, £5.610m is the calculated bad debt provision.
- h) **Financial Resilience** – The Council remains committed to improving financial resilience, moving towards financial sustainability and improvement in governance and process as laid out in the Directions issued by Government.

1. GENERAL FUND

1.1 Revenue

- The General Fund revenue outturn position is a net overspend of **£13.152m** after EFS of £15.709m.
- The Quarter 3 report to Cabinet showed a £15.493m overspend. The Q3 report explained how actions such as freezing recruitment and reviewing interim spend were already showing progress toward containing the overspend. This continued throughout Quarter 4 and have caused an additional reduction in the overspend of £2.341m.

1.2. Movements

- 1.2.1. The main elements of the improvement since Q3 are set out in the table, below. Additional detail can be found in Appendix 1.

Table 1: Main Forecast Variances

Main Forecast Variance changes since Q3	£m	Commentary – main movements within the area
Quarter 3 Position after mitigations	15.493	
Adults	(1.775)	Favourable movements included: <ul style="list-style-type: none"> • Increased Better Care Fund contribution towards existing costs including interim roles, of which a significant element wasn't agreed until April 2026, (£0.743m) (7%) • Increased client income due to backdating of financial assessments, resolution of disputes and increased completion of reviews (£0.602m) (10%) • Reduction in Berkshire Community Equipment Service commitments which had been previously overstated by external partner following a very turbulent year which saw the previous provider going into liquidation leading to uncertainty of costs until Q4 (£0.200m) (22%)
Children's Services (Excl SCF)	(0.979)	Improvement due to an insurance rebate on the PFI contract and a favourable movement due to higher income received by SBC's children's centres, due to the take up of more Under-2's places, which receive higher funding than other age groups
Slough Children First	(0.089)	Favourable movement on the Slough Children First contract outturn compared to the pressure reported in the Q3 budget monitoring report. Discussions are under way on any necessary variation to the contract sum.

Public Health & Public Protection	0.142	The adverse variance reported is offset by favourable mitigations funded by Public Health shown in the outturn position of other Directorates including Corporate Resources (£0.175m) & Regeneration, Housing & Environment (£0.035m).
RHE	(0.216)	Net increase in demand for TA placements £1.300m fully mitigated by underspends elsewhere in the Directorate
Chief Executives Office	(0.906)	Improvement on transformation due to reduced staffing costs and final reserve-funding position as well as some minor operational improvements.
Corporate Resources	(0.888)	Range of Factors including: <ul style="list-style-type: none"> External Audit spend versus amount accrued as part of closing 24/25 shows an in year benefit as the accrual was higher than payments made. Further effect of recruitment freeze These were Offset slightly by a Reduction in HRA Income.
Law and Governance	0.01	No Material Change
Below the Line	2.360	Increase in JEH Provision of £1.8m as well as an adverse Housing Benefit Movement. In addition, there was a decrease in the level of reserves planned to be drawn down that was mitigated against an improvement in capital financing costs.
Overall Forecast Change since Q3	(2.341)	
Net Outturn	13.152	

Detailed directorate analysis can be found in appendix 1 but the main elements of the overall **£13.1m** overspend are:

- Temporary Accommodation and associated Housing Benefit Subsidy loss on TA - £13.8m (offset by £1m of other surpluses in Housing Benefit).
- Adults Services - £3.0m
- Children's Services - £0.1m
- Slough Children First - £1.8m. The Council has made provision for the full SCF overspend, however discussions are ongoing on the value of the contract sum.
- RHE - £1.2m
- Transformation not funded by Flexible use of Capital Receipts - £1.7m
- Public Health & Public Protection - (£0.8m)
- **Subtotal before contingency and mitigations £20.8m**
- Less Contingency (£7.1m)

- Net Underspends in other areas below the line (£0.6m)
- **Total £13.1m**

Table 2: Final Outturn

	YTD to 202513			Q3 Comparisons	
Service Budgets	Budget to Date	Actuals to date	Variance	Forecast	Movement Q3 vs Outturn
	£m	£m	£m	£m	£m
Adults Services	46.953	50.039	3.085	4.860	1.775
Children's Services	11.220	11.288	0.068	1.047	0.979
Slough Children First	38.353	40.189	1.836	1.925	0.089
Public Health & Public Protection	2.553	1.802	(0.751)	(0.893)	(0.142)
Regeneration, Housing & Environment	14.995	16.194	1.199	1.415	0.216
Chief Execs Office	4.457	5.321	0.864	1.770	0.906
Corporate Resources	18.204	16.608	(1.596)	(0.708)	0.888
Law and Governance	2.212	2.410	0.198	0.188	(0.010)
Total Service Budgets	138.949	143.852	4.903	9.604	4.701
Non Dept Budgets					
Other Non Dept Budgets	(1.648)	3.078	4.726	2.126	(2.600)
Housing Benefit & DHP	5.883	19.136	13.253	12.940	(0.313)
Contingency	7.103	0.000	(7.103)	(7.103)	0.000
Minimum Rev. Provision	13.767	12.632	(1.135)	(0.576)	0.559
Capital Financing	11.475	10.281	(1.194)	(1.200)	(0.006)
Total Non Dept Budgets	36.579	45.126	8.547	6.187	(2.360)
Total Expenditure	175.528	188.978	13.450	15.791	2.341

Financing					
Council Tax	(87.190)	(86.580)	0.611	(0.089)	(86.491)
Business Rates	(44.393)	(45.092)	(0.699)	0.000	(45.092)
Collection Fund Deficit	0.000	0.000	0.000	0.000	0.000
Revenue Support Grant	(8.024)	(8.024)	0.000	0.000	(8.024)
Government Grants	(20.212)	(20.421)	(0.209)	(0.208)	(20.213)
Total Financing	(159.819)	(160.116)	(0.297)	(0.000)	(0.000)
New Total Expenditure	15.709	28.861	13.152	15.791	2.341
Capitalisation Direction	(15.709)	(15.709)	0.000	(15.709)	(0.000)
Total Funds	(175.528)	(175.825)	(0.297)	(0.000)	(0.000)
GAP	0.000	13.152	13.152	0.000	0.000
From Reserves		(13.152)	13.152		
Final Outturn		0.000			

Reporting on a subjective basis (i.e. split between pay, non-pay and income) for service areas is as follows:

Table 3: Directorate spend shown across pay, non-pay & income:

All service areas	YTD to 202513		
	Current Budget	Actuals to date	Variance
	£m	£m	£m
Pay	71.342	75.810	4.468
Non-Pay	185.807	208.354	22.547
Income	-118.201	-140.312	-22.111
Grand Total	138.949	143.852	4.903

Table 4: Pay variance across Directorates:

Staffing Costs - all Directorates	YTD to 202513		
	Budget to Date	Actuals to date	Variance
	£m	£m	£m
Adults Services	13.428	12.324	-1.104
Children's Services	9.911	10.523	0.612
Public Health & Public Protection	5.127	4.884	-0.243
Regeneration, Housing & Environment	19.426	21.231	1.806
Chief Execs Office	5.343	7.418	2.074

Corporate Resources	16.753	17.992	1.239
Law and Governance	1.354	1.438	0.084
Total	71.342	75.810	4.468

Note on Material Variances (> £500k):

- Children’s Services – More agency staff used in 2025/26 than was initially budgeted for.
- RHE – Additional agency spend compared to initial budget due to being unable to recruit as quickly as planned.
- Chief Execs Office – Approach to staffing budget and forecast has been reviewed during the year, having previously not included staff funded from other sources (e.g. capital).
- Corporate Resources – Additional Agency Spend compared to initial budget due to being unable to recruit as quickly as planned.

2025/26 Planned Savings

2.3.1. Progress on savings delivery for 2025/26 did not develop as quickly as was initially planned but there are some areas in which progress can be shown. Of the savings identified, c£7.5M (64%) are achieved and included in the outturn position. Full details of the savings tracker including progress by directorate can be found in Appendix 5. Some of these savings had to be delayed due to unforeseen issues in 2025/26 and therefore will be delivered in 2026/27 whereas others have proven unachievable and as such have been adjusted within the budget to ensure the Council is not entering 2026/27 with a pressure.

2.4. Total Effect of Budget Controls

2.4.1. In the Q1 report that (September 2025) the Council reported an overspend of £20.7m. Whilst there has been a net improvement of c£7.6m since that point due to increased spend controls, that in itself does not describe the full impact of the mitigations delivered. Since Q1 there has also been several significant, unforeseen changes that have negatively impacted the financial position for 2025/26, and the work done across the Council to manage spend has also helped contain those pressures. The table below demonstrates the true impact of the controls that have been in place since September.

Table 5: Movements affecting position since Q1

Unforeseen Movements Impact on position reported since Q1	Amount (£m)
Q1 Reported Overspend	20.7
Unallocated Saving on Demand Growth. The 2025/26 Budget included an 11% reduction in original growth proposals, totalling £3.308m – i.e an unallocated saving in expected growth. This ended up being unachievable	3.3
Transformation – gross Transformation costs were intended to be covered by carry forwards and capital receipts and the rest were unfunded and created a pressure.	1.7
Additional SCF Pressure that was unknown as at Q1 Reporting	1.9
Adjusted change in strategy for the use of reserves	1.0
Increase in provision for JEH, relating to debt receivable from the company to the Council.	1.8
Total	9.7
Adjusted Pressure Position before mitigating impact of controls	30.4
Overspend at Final Outturn	13.1
Gross Effect of Spend Controls	17.3

2.5. Capital – General Fund

2.5.1. General Fund (GF) (Capital) – The revised capital budget is £43.083m with a provisional outturn of £33.434m resulting in underspend of £9.649m.

Table 6 - General Fund Summary

CAPITAL GENERAL FUND	Outturn	25/26 Revised Budget	Outturn v Revised Bdgt	Q3 Forecast Outturn	Outturn v Q3 Fcst
	£m	£m	£m	£m	£m
Regeneration, Housing & Environment	6.603	12.485	(5.882)	12.565	(5.962)
Children Services	7.234	8.519	(1.286)	8.354	(1.120)
Adults & Children Social Care	1.781	1.847	(0.066)	1.847	(0.066)
Corporate Resources	0.476	0.522	(0.046)	0.476	(0.000)
Sub Total Services	16.093	23.374	(7.281)	23.241	(7.148)
Transformation	1.632	4.000	(2.368)	1.300	0.332
Capital Direction	15.709	15.709	-	15.709	-
GF Total	33.434	43.083	(9.649)	40.250	(6.816)

2.5.2. The detailed outturn by programme is set out in Appendix 2.

- 2.5.3. The request of GF capital budget carry forwards of £6.835m into 2026/27 is set out in Appendix 2 together with reasons for slippage provided for individual schemes over £0.1m. The budget carry forwards are funded from grants and s106 with except for £0.865m relating to slippage on Cemeteries, Highways maintenance equipment and Property schemes which are funded from to be funded from General Fund borrowing.
- 2.5.4. The difference of £2.814m between the outturn net underspend of £9.649m and the carry forward of £6.835m arises primarily from not carrying forward the transformation budget underspend as the transformation budget has been revised to £20m for the three years 26/27-28/29 in the 26/27 MTFP. The remaining difference relates to not carrying forward the schools devolved capital budget which is no longer reported as part of the main capital programme and a partial carry forward of the winter maintenance and other equipment budget.

3. HOUSING REVENUE ACCOUNT (HRA)

3.1. Revenue

- 3.1.1. The HRA outturn is a net reduction in budgeted surplus of £0.364m, mainly due to additional contributions for pension costs and depreciation charge partially mitigated by underspend across the services.
- 3.1.2. The HRA in year surplus will be transferred to the HRA general reserves at the end of the year to meet future and exceptional housing stock management, maintenance and improvement needs.

Table 7: HRA Revenue Summary

Service	2025/26 Budget	2025/26 Outturn	Variance
	£'000	£'000	£'000
Repairs & Maintenance	14,306	13,692	(614)
Housing Management	7,152	7,146	(6)
Central Support Recharges	3,152	4,218	1,066
Estate Services	4,154	4,008	(146)
Capital Charges	14,717	15,272	554
TOTAL EXPENDITURE	43,482	44,336	854
Dwelling Rental Income	(40,703)	(40,961)	(258)
Service charges Income	(3,777)	(3,516)	262
Non-Dwelling Rental & Other Income	(1,602)	(2,095)	(493)
TOTAL INCOME	(46,082)	(46,117)	(490)
(SURPLUS)/DEFICIT	(2,600)	(2,236)	364

3.2. Capital

CAPITAL HRA	Outturn £m	25/26 Revised Budget £m	Outturn v Revised Bdgt £m	Q3 Forecast Outturn £m	Outturn v Q3 Fcst £m
Repairs & Maintenance (RMI)	9.339	9.844	(0.505)	9.765	(0.426)
DeCarbonisation	5.551	6.173	(0.622)	6.173	(0.622)
Affordable Homes	5.531	10.498	(4.966)	6.599	(1.068)
HRA total	20.421	26.515	(6.093)	22.537	(2.115)

3.2.1. Housing Revenue Account (HRA Capital) – The revised capital budget is £26.515m with a provisional outturn of £20.421m resulting in a net underspend of £6.093m.

3.2.2. Key successes over the past 12 months have been completion of Garrick House refurbishment providing 10 flats with EPC A rating, purchase of Rigby Lodge and works to convert this property to larger units for temporary accommodation, improvement of EPC rating to over 300 properties during the year and decent homes improvements carried out to over 400 homes.

3.2.3. The HRA variance of £6.093m comprises underspends of £4.966m in affordable homes due to planning delays and the delay in purchasing the L&Q properties and £1.125m in repairs and maintenance. These schemes are expected to complete in 2026/27 and Cabinet is asked to approve the HRA Capital Budget carry forwards of £6.093m into 2026/27, further details of which are set out in Appendix 2.

4. DEDICATED SCHOOLS GRANT

4.1. Overall, the Outturn for 2025/26 DSG was a £9.834m in-year overspend, before taking account of the £3.240m Safety Valve support which would produce a **net overspend of** for the year of **£6.594m**, £1.868m lower than the Q3 forecast of £8.462m.

Table 8: Summary of DSG Provisional Outturn 2025/26, by block

DSG Block	Gross DSG on DfE website 31/3/2025	less DfE recoupment	Other adjustments (Note 1)	Net DSG income available to LA	Outturn position 2025/26	Year-end balance
Schools Block	£184,973	-£141,340	-£925	£42,708	£42,383	-£325
Central School Services Block	£921	0	£100	£1,021	£1,021	£
Early Years	£25,847	0	-£230	£25,617	£25,184	-£433
High Needs	£40,169	-£10,276	£825	£30,718	£41,311	£10,593
Total 2025/26	£251,911	-£151,616	-£230	£100,065	£109,899	£9,834
Plus Safety Valve				£3,240	£0	-£3,240
TO RESERVES: Forecast net movement in DSG 2025/26				-£103,305	£109,899	+£6,594

Note 1: Schools Forum agreed in January 2025 that £0.100m of the Schools Block could be transferred to the CSSB and £0.825m to the High Needs Block. The £0.230m adjustment on Early Years reflects the expected clawback of EY DSG in summer 2026, based on January 2026 participation levels recorded in the pupil census.

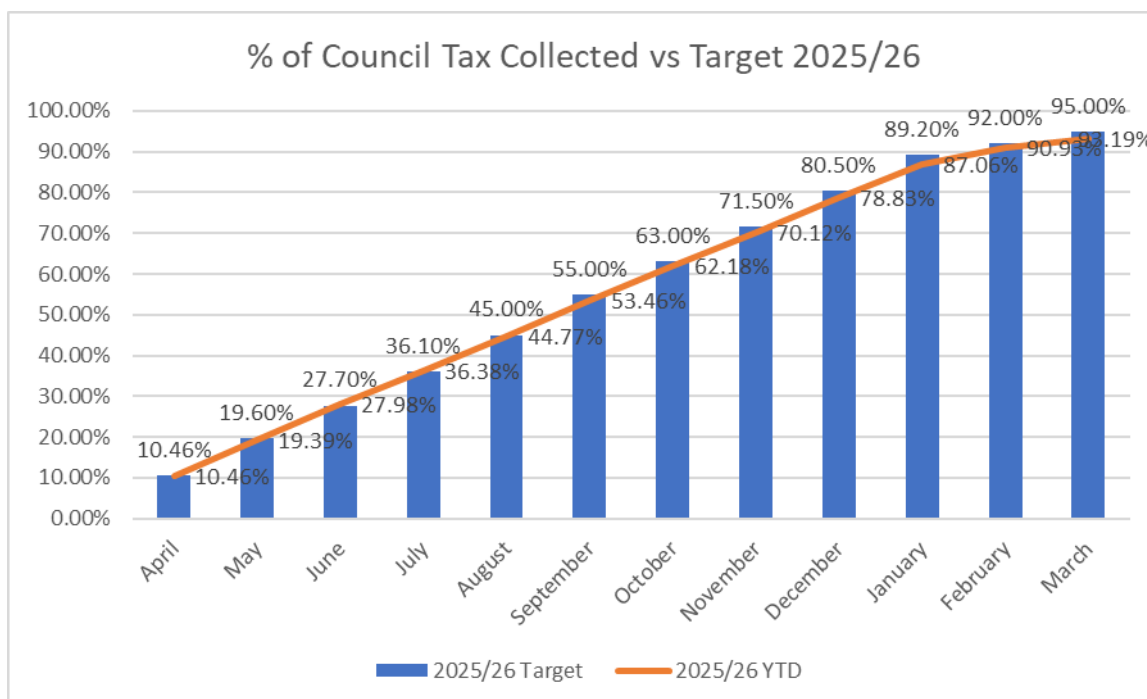
- 4.2. In common with most LAs, Slough is required to produce a Local SEND Reform Plan by mid-June 2026 to the Department for Education, setting out how SEND statutory obligations will be met in the context of local supply and demand for support and specialist provision.
- 4.3. An analysis of the DSG blocks can be found in Appendix 4.

5. ASSET SALES

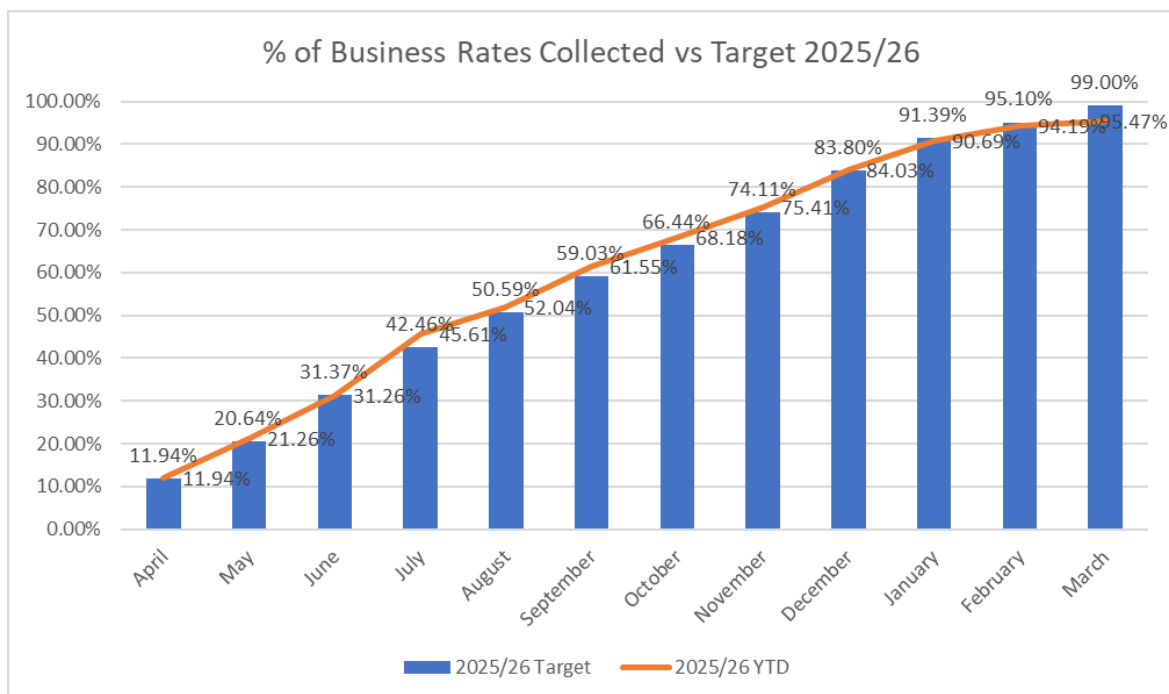
- 5.1. The Treasury Management strategy prepared as part of the budget setting process in February 2025 assumed total GF net disposal receipts of £21.7m across 2026/27 and 2027/28. A revision to the profile of asset disposals was undertaken as part of the 2026/27 budget setting process based on sales to date, with an assumed level of disposals over 2026/27 - 2028/29 of £79.4m. The property and finance team are working on a site-by-site basis to decide upon the optimum point to dispose of the remaining asset portfolio. The Council need to realise this level of disposal to remain on track with the debt repayment strategy published as part of the 2026/27 budget, this strategy was a starting point, and the Council needs to look to accelerate its debt reduction over the forthcoming financial years.
- 5.2. The GF disposals net receipts in 2025/26 were £2.245m. This is lower than the anticipated level of GF disposals in year, due to delays to disposals arising from challenging market conditions, service need and issues arising through internal due diligence.
- 5.3. The HRA disposal outturn was net receipts £13.396m following the disposal of retail units, land strips and garage sites. Where HRA sites have been disposed of, an assessment has been undertaken which has determined that £6.367m of these receipts can be applied to the General Fund in accordance with the no detriment policy. This policy ensures that the HRA is compensated for any lost income and receives a receipt in line with existing use value (valuation provided by the Council's external valuers). The GF is then able to utilise disposal receipts over and above this value to help reduce the amount of borrowing required under the Council's Capitalisation Direction (CD).
- 5.4. Receipts generated from General Fund asset disposals are necessary to finance the Exceptional Financial Support and mitigate debt costs arising from the CD. If the Council cannot achieve the required disposals, it will need to borrow more to finance the CD, increased external borrowing leads to additional capital financing costs, putting further unbudgeted pressure on the future year's revenue budgets as well as putting the Council behind against the published debt repayment strategy. Progress on Asset Disposals is reviewed as part of monthly monitoring by the service and finance as well as a monthly meeting with the Chief Operating Officer and the Finance Commissioner.
- 5.5. At the end of 2025/26 £8.7m of GF disposal receipts were applied against CD, this figure is in line with the assumed level of receipts as part of the Treasury Management Strategy published in February 2026. There are £2.4m of capital receipts available to fund future transformation expenditure in line with the Flexible Use of Capital Receipts policy (also published in February 2026). A further £1.8m of disposal receipts are available following finalising the draft statement of accounts for 2025/26, these will be utilised against 2026/27 capital expenditure to reduce the level of prudential borrowing required.

6. COUNCIL TAX AND BUSINESS RATES PERFORMANCE

- 6.1. At the end of March 2026 in respect of in-year Council Tax, collection is **93.19%** (1.81% behind target), and 1.02% behind the March 2025 position of 94.21%. 1.81% behind target equals £1.875m in cash terms. Residents continue to struggle with cost-of-living increases, and only two of the Berkshire Councils are ahead of where they were at the same point in 2024/25.



- 6.2. In respect of Business Rates, collection is **95.47%** (3.53% behind target). We are 1.96% behind the position in March 2025 which was 97.43%. The 3.53% equates to £4.905m. We are behind the March 2025 collection by £2.721m in cash terms. The main reason for the reduction of in-year collection is that the Net Collectable Debt has increased by £4.726m since April 2025 equivalent to 3.52%, a lot of which increased in the period January to March 2026, so not allowing businesses a long enough of a period to pay before the end of the year. This amount will be paid in 2026/27.



The impact of 2025/26 performance on the collection fund is being assessed as part of the MTFs refresh report which will be presented to Cabinet in July. The 2026/27 general fund budget will be unaffected due to the mechanics of collection fund accounting, so any variance would impact in 2027/28.

7. SUNDRY DEBT AND ADULT SOCIAL CARE DEBT

7.1. The current position for sundry and adult social care debt is shown in the next table including an assessment of the bad debt provision.

As at 31 March 2026	Total £m	Provision Required	
		%	£m
Not Due	26.809	0%	0.000
0 - 29 Days	1.009	5%	0.050
30 - 59 Days	2.212	15%	0.332
60 - 89 Days	0.240	50%	0.120
90 - 119 Days	0.321	75%	0.241
120 - 365 Days	1.152	100%	1.152
Over 366 Days	3.715	100%	3.715
Adult Social Care secured debt	0.465	0%	0.000
Balance outstanding	35.923		5.610
Bad Debt Provision			5.604
Increase (+) / Decrease (-) in Provision			0.006

7.2. As of the 31 of March 2026 the balance outstanding for Sundry Debts was £35.923m. Applying the formula used to estimate the level of provision required suggests this requires a provision of £5.610m. The current provision is **£5.604m**.

8. FINANCIAL RESILIENCE AND SUSTAINABILITY

8.1. The Council remains committed to improving financial resilience, moving towards financial sustainability and improvement in governance and process as laid out in the Directions issued by Government and a capitalisation direction for exceptional finance support in 2024/25. This has been demonstrated by the council successfully developing a balanced MTFS budget as approved by Council in March 2026. Once the Council has concluded the 2025/26 financial accounts, a formal financial resilience statement will be prepared.

8.2. Reserves

8.2.1. General Fund

The table below shows the final outturn reserves position.

Table 9: Reserves Summary

MTFS Reserve	April 2025 Reserves Position (£m)	Budgeted Transfers (to)/from reserves 2025/26 (£m)	Final Reserve Position 2025/26 (£m)
Transformational Reserve	3.657	-0.998	2.659
Directorate Carry Forwards	0.186	0.052	0.238
MTFS Reserve Total	3.843	-0.946	2.897
Better Care	1.278	0.092	1.370
Public Health Reserve	1.816	-0.324	1.492
Redundancy/Severance Payments	5.173	-0.338	4.835
Budget Smoothing Reserve	5.103	-4.427	0.676
Multi – Year Grants	0.000	3.473	3.473
Other Earmarked Reserves	2.581	-1.350	1.232
Other Earmarked Reserves Total	19.794	-3.820	15.975
General Reserve	23.465	1.000	24.465
General Fund Overspend drawdown (from General Reserve)		-13.152	-13.152
<i>Subtotal General Fund</i>	<i>23.465</i>	<i>-12.152</i>	<i>11.313</i>
Estimated Total General Fund Reserves	43.259	-15.972	27.288

8.2.2. Changes to Reserves at Outturn:

- Drawdown from the General Fund of £13.152m to meet the Council's overspend, after £15.709m of exceptional financial support.
- £3.473m put into a reserve to account for ringfenced grants that have been received which are ringfenced and not time limited. Those will be reallocated out to the relevant cost centres in Q1 of 2026/27.
- £0.092m into the Better Care Fund Reserve in respect of underspends in 2025/26
- £0.850m into the Public Health Reserve to support reprofiling of spend in future years.
- Multiple movements within the Budget Smoothing Reserve during 2025/26. The table below demonstrates the breakdown of these movements leading to the closing position:

Table 10: Movements in the Budget Smoothing Reserve

Movement	(£m)	Comments
1st April 2025	5.103	Opening Balance
Collection fund - Impact of Analyse Local Business Rates Review	(1.816)	As previously approved, Analyse Local are supporting the Council as it looks to identify additional NNDR receivable (RV Finder Project). It has previously been agreed that funding for the up-front cost would come from the budget smoothing reserve, as this work will provide financial benefit in future years which will repay the reserve. This was set out in the report to Cabinet on 17 th November 2025, and will be repaid into the reserve in 2026/27.
Finance Transformation Underspends	0.380	The reserve draw-down planned to fund the Finance Improvement Programme was not fully spent in 2025/26 and so will remain in the Budget Smoothing Reserve to be drawn down in the future for work to support the programme.
Previously approved draw-downs.	(1.373)	Planned reserve draw-downs as previously reported, offset by the reduction in Finance Improvement Programme draw-down, above.
HB Provision	(1.117)	The Council has recognised a provision for Housing Benefit Subsidy claims to cover a risk that payments for Supported Living have been over-claimed in previous financial years. This is subject to audit and ongoing discussion with Department for Work and Pensions (DWP). The total value of the provision is £1.9m of which £1.1m relates to financial years before 2025/26. This element is funded from the Budget Smoothing Reserve, with the remainder funded within the reported 2025/26 outturn position.
Subsidiary companies – GRE5	(0.501)	Release of Budget Smoothing Reserve to clear outstanding capital financing requirement on GRE5 loans, following in-year write-off for loans from SBC to GRE5.
31st March 2026	0.676	Closing Balance

8.3. Contingency

8.3.1. In addition to the above, total contingency was £7.103m, broken down as shown in the table below. The entire contingency has been used to help contain the overspend position.

Table 11: Contingency

	Original Budget £m	In-year movements £m	Claw-back pay award £m	Current Budget £m
Pay Award	2.900	(2.900)		0.000
Potential Cost of Employer's National Insurance	1.085	(1.085)		0.000
Contract Inflation	1.058			1.058
Non Delivery of Savings	0.500			0.500
General Contingency	1.247	0.123	1.803	2.927
Risk Reserve	2.215			2.215
Provider Uplift Reserve	0.403			0.403
Contingency Total	9.408	(4.108)	1.803	7.103

In-year allocations as follows:

	Allocations £m
Pay Award	1.803
Allocation of Inflation Contingency	1.058
PFI Adjustment	(0.900)
Internal Audit	0.250
Unachieved saving	0.200
Companies Legal Review	0.138
Finance Recruitment Campaign	0.157
Temporary Accommodation Data Project	0.200
EY Balance Sheet Review - MHCLG EFS Condition	0.055
Housing – Prevention	0.421
Rough Sleepers Initiative	0.581
Allocations Total	4.108

DSG Reserves

8.3.2. **Balances carried forward** - The table below illustrates that the brought forward DSG deficit balance of £10.489m has increased by £6,594m to £17,083m cumulative deficit by the end of 2025/26, based on the outturn for 2025/26.

Table 12: Outturn movement in DSG reserves 2025/26

	Brought forward	Net movement	Carry forward
DSG 2025/26	£10.489	£6.594	£17.083

8.3.3. In the context of this large and growing deficit, the LA intends to disregard any variances on individual blocks until the DSG is back in balance (i.e. for the foreseeable future).

- 8.3.4. The Department for Education announced earlier in 2026 that the Safety Valve Programme would cease at the end of March 2026. While this means that the planned Safety Valve payments in 2026/27 totalling £6.480m will not now happen, the DfE indicated that a High Needs Stability Grant (HNSG) would be available.
- 8.3.5. Subject to the successful submission of a Local SEND Reform Plan by mid-June 2026, Slough would be entitled to a one-off payment, estimated to be **£13.323m** and calculated as per the table below. In effect, it writes off 90% of the cumulative DSG deficit, taking account of Safety Valve payments that have already been received.

Table 13: Estimated High Needs Stability Grant 2026-27

Component	£m
DSG deficit at the end of 2025/26	£17.083
Add Safety Valve received since 2022	£20.520
Gross DSG overspend on which HNSG is to be calculated	£37.603
90% gross to be written off	£33.843
Less Safety Valve received since 2022	-£20.520
Estimated HNSG	£13.323

- 8.3.6. The DSG is expected to overspend by **£21.1m** during 2026/27, so even with **£13.3m** HNSG, the DSG deficit is still expected to worsen by the end of 2026/27 to **£24.9m**, as shown in Table below. This is consistent with the MTFs position reported to Full Council in March.

Table 14: Forecast movement in DSG reserves 2026/27

	Brought forward	Net movement	Carry forward
DSG 2026/27	£17.083	£7.778	£24.861

SEND Improvement Investment

- 8.3.7. The Local Area SEND inspection in 2025 identified “widespread and/or systemic failings” which the local area partnership “must address urgently”. Within the areas for Priority Action, the local area partnership was asked to take action to improve the quality of Education, Health and Care plans and to ensure that annual reviews are carried out within the correct timescales.
- 8.3.8. Discussions have taken place with SBC finance colleagues, the SEND Improvement and Assurance Board (SIAB) and CLT regarding the need for additional SEND statutory capacity. This has involved benchmarking against national expectations and capacity modelling.
- 8.3.9. CLT and Cabinet receive regular reports setting out the increasing demand for SEND assessments in recent years and, while the timeliness for new plans has improved consistently, the quality is inconsistent and there is a growing annual review backlog that needs urgently addressing. In the most recent SEND Update report to Cabinet in May this year, the need to strengthen the statutory service and clear annual review backlogs was flagged up. The Financial Implications were not clear at that point and the need for a future update was flagged:

"Through the SEND Strategic Improvement and Assurance Board and Finance Subgroup, work is under way to assess the General Fund and DSG implications of work required to clear backlogs, improve the service and mobilise to deliver the requirements set out in the White Paper. Government funding for elements of this is anticipated, but allocations for Slough have not yet been announced. Further information will be provided when proposals on these matters have been finalised."

8.3.10. Although the impact of Government funding is still being assessed, the improvements to the statutory service and clearance of the backlog need to start immediately, with a budget virement needed to meet the cost, as set out below.

8.3.11. The SEND recovery investment required for 2026/27 is estimated to be up to £1.4m, depending on Government funding. £1.0m of this relates to the statutory service and backlog reduction, with the remaining £0.4m relating to early intervention and transformation.

8.3.12. The investment will provide for:

- Strengthening the Statutory Service to ensure Education, Health and Care Plans (EHCPs) are produced and updated in accordance with statutory timescales and quality expectations. This will deliver compliance with statutory requirements and a reduction in complaints, mediations and tribunals. The team overall will increase from 24 to 53 FTE. This is a permanent change, consisting of a cost of £0.3m in 2026/27 rising to £0.5m on a permanent basis. The budget increase is not proportionate to the staffing increase as elements of the new structure were already accommodated within the existing budget.
- A backlog reduction team of approximately 12 fixed-term officers to address EHCPs requiring annual review. This will be in place for approximately 9 months and is intended to clear the backlog over that time period. The cost of this is £0.7m on a one-off basis. Working through the backlog may lead to changes in the overall cost within the High Needs Block. Allowance has been made for this within the MTFS.
- In both above cases, the size of the teams has been calculated by reference to the amount of time it takes to produce and update EHCPs and considered alongside benchmarking for caseloads where data has been available. This has been developed with and scrutinised by Finance and Transformation.
- A further £0.4m under consideration on Transformation and Early Intervention / Graduated Approach resources, which will be developed alongside emerging understanding of the Government's White Paper and may be partially met from grant funding. This element is not yet confirmed.

8.3.13. The MTFS recognised the need for this funding and assumed that it would be met from investment set aside for Transformation and Recovery in 2026/27 and that permanent elements will be dealt with on an ongoing basis as part of the budget process for 2027/28. This report therefore recommends a virement of up to £1.4m from Transformation and Recovery funding to the SEND Service with the final value to be determined by the Chief Operating Officer (S151 officer) with amounts to be agreed with commissioners through the established SEND governance. This will not affect the amount available for Transformation since it was assumed from the outset that the budget would also meet the cost of recovery in SEND.

- 8.3.14. It is recommended that approval of the final amount be delegated to the Chief Operating Officer (S151) in consultation with the Lead Member for Children's Services and Lifelong Learning and the Lead Member for Corporate Resources. This will ensure that Cabinet members have continued oversight of the detailed plans for spending the additional funding, including regular updates on the backlog reduction process, improvements to the Statutory Service and progress with the transformational aspects.
- 8.3.15. The May Cabinet report on SEND committed to quarterly updates to Cabinet to provide assurance on service improvement. These can be used to provide a regular update on the matters covered by this proposed funding.

9. Implications of the Recommendations

9.1. Financial implications

- 9.1.1. The Financial implications of this report are set out throughout.

9.2. Legal implications

- 9.2.1. Section 31 of the Local Government Finance Act 1992 requires the Council to set a balanced budget at the start of each financial year. Section 28 of the Local Government Act 2003 requires all local authorities to review actual expenditure against this budget on a regular basis during the year. Where it appears that there has been a deterioration in the financial position, the local authority must take such action as is necessary to deal with the situation.
- 9.2.2. The Secretary of State for Levelling Up, Housing and Communities made a direction under s.15 of the Local Government Act 1999 on 1 December 2021 (which has subsequently been updated). The Direction required an action plan to achieve financial sustainability and to close the long-term budget gap. This report contains significant information on the work undertaken to improve financial sustainability and to close the in-year and longer-term budget gap, although there are significant risks and the Council will still need a capitalisation direction for some years to come. In addition, the appointed commissioners have reserve powers to exercise the function of 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 of the budget and scrutinising all in-year amendments to annual budgets.
- 9.2.3. The Council's best value duty requires it to keep under review its services to ensure continuous improvement. This includes having a financial strategy and budgets which are clearly aligned with strategic priorities and a robust process for reviewing and setting the budget. There should be a robust system of financial controls and reporting to ensure clear accountability and a clear strategy to maintain adequate reserves. There should be collective accountability for the budget and MTFs both at officer and political level. Regular financial reporting to Cabinet ensures members are aware of the issues mid-year and the mitigating measures in place, as well as providing for public accountability.

9.3. Risk management implications

- 9.3.1. There are significant risks related to the monitoring of the Council's financial position and implementing mitigation and recovery proposals. In the first instance it is imperative that budget holders have a clear understanding of their budget position and make reasonable assumptions including consideration of spending pressures and compensating mitigation to determine their forecast. Whilst the financial monitoring of complex budgets is difficult, it is important to determine a baseline so that members and senior officers can see the scale of mitigation and recovery actions, and the resultant impact on service delivery necessary to deliver a balanced budget.
- 9.3.2. Budget holders, supported by Finance, need to ensure that forecasts are accurate and are reviewed in light of changing circumstances throughout the year.
- 9.3.3. Actions taken by departmental management teams to identify mitigations and recovery actions similarly need to be monitored and included in regular reports.
- 9.3.4. Steps taken to develop and monitor the effectiveness of regular budgets, mitigations and recovery actions

9.4. Environmental implications

- 9.4.1. There are no specific environmental implications arising from this report

9.4.2. Equality implications

- 9.4.3. There are no specific equality implications arising from this report

10. Background Papers

None

Appendix 1 - Directorate Reports – General Fund

1. Adult's Services

- 1.1. In respect of the Adult's Services Directorate the outturn position is a net overspend of £3.085m to the budget, representing a forecast improvement of (£1.775m) since Q3. This has been a result of a range of factors including an increase in packages of care, the ongoing recruitment freeze across the council and better than expected client income levels.

2. Public Health & Public Protection

- 2.1. Within Public Health & Public Protection Directorate the reported outturn position is a net underspend of (£0.751m), representing a small worsening of £0.142m in the position compared to the Q3 forecast, due to an adverse movement to the previously reported position relating to the offsetting planned favourable movements relating to the one-off Public Health Reserve contribution to Financial & Commercial as well as Housing.

3. Children's Services (excl Slough Children First)

- 3.1. The outturn position for Children's Services (excluding Slough Children First) is a net overspend of £0.068m. This represents a £0.979m favourable movement since Quarter 2 mainly due to an insurance rebate on the PFI contract and a favourable movement due to higher income received by SBC's children's centres, due to the take up of more Under-2's places, which receive higher funding than other age groups.
- 3.2. The reduction in the forecast overspend is mainly due to increased income for SBC's Children's Centres due to higher DSG income receipts as a result of higher take up of U2's places (which receive higher funding than other age groups) and due to a one off insurance rebate on the PFI contract.

4. Slough Children First

- 4.1. In respect of Slough Children First (SCF) the Council's Outturn position is £1.836m, which represents a favourable movement of £0.143m since Quarter 3.
- 4.2. The main reason for the overspend is a rise in children coming into care who require high cost support in residential care to meet their needs and this has resulted in higher costs than the agreed contract cost built into the SBC budget. 7 children have newly entered residential placements, only 1 of whom was previously in care in an inhouse foster placement. Their combined weekly costs are £83k; which on average would amount to £616k per annum per placement if they remained in the placement for a whole year. Where appropriate, care plans are being reviewed to step down to lower cost plans or reunify children in care to return home to live with family, and health funding contributions are being explored.

- 4.3. Other reasons for the overspend are higher than budgeted legal costs and a further high cost support package for a child with disabilities to support the family to meet their child's needs at home.
- 4.4. The reported overspend has meant that SBC and SCF are currently in ongoing discussions about the possible need for agreeing a contract change due to a potential material change of this value. The impact of this change on 2026/27 and the rest of the MTFs needs to be fully assessed and Cabinet will be updated as part of the MTFs progress update in July 2026.

5. RHE

- 5.1. For RHE the final outturn is a net overspend of £1.199m; an improvement on the Q3 position of £0.216m. This is due to the net increase in demand for TA placements £1.300m being fully mitigated by additional rental income and improvements in subsidy loss percentage from 66% assumed to 64%.

6. Temporary Accommodation & Housing Benefit

- 6.1. For Temporary Accommodation, there is a net movement of £0.313m from £21.171m forecast at Q3 to £21.484m at outturn. This consists of a £3.1m increase in Bad Debt Provision to £7.3m, matching the assessed provision requirement from the Revenues team against total outstanding arrears of £12.8m (£5.4m current and £17.4m former). This increase in provision is offset by improvements in subsidy loss percentage from 66% assumed to 64%).

Description	2022/23 Outturn	2023/24 Outturn	2024/25 Outturn	2025/26 Outturn (Draft)
TA Households with Rent Accounts				
Total - Opening				1,252
Movement (net)				148
Total - Closing	676	846	1,298	1,400
Average TA Households				1,326
Average gross costs per HH per month				£2,257
	£'000	£'000	£'000	£'000
Total Accommodation costs	£8,571	£19,623	£31,979	£35,917
TA Rental Income charged	-£5,137	-£13,385	-£28,012	-£34,130
Movement in TA provision for bad debt			£3,027	£3,075
Adjustment for NEC duplicated rents			£705	
Total Rental Income	-£5,137	-£13,385	-£24,280	-£31,055
TA Variance (net)	£3,434	£6,238	£7,699	£4,862
Current Tenants	£1,004	£9,401	£11,670	£6,544
Former Tenants	£1,214	£1,161	£4,214	£7,194
Rent credits	-172	-179	-375	-699
Total Arrears (net)	£2,046	£10,383	£15,509	£13,039
Total HB Expenditure - Non-HRA	£7,636	£6,967	£24,036	£34,017
Total Subsidy Recovered - Non-HRA	-£3,201	-£2,648	-£11,277	-£12,533

Description	2022/23 Outturn	2023/24 Outturn	2024/25 Outturn	2025/26 Outturn (Draft)
Total HB Subsidy loss (£) ex Provision movements & net cost in Housing	£4,435	£4,319	£12,759	£21,484
Total HB Subsidy loss (%)	58%	62%	53%	63%
TA / HB Provision addition / drawdown	£0	£0	£5,304	-£3,994
Total HB Subsidy loss (£) after HB provision drawdown	£4,435	£4,319	£18,063	£17,490
Total HB Subsidy loss (%) after HB provision drawdown	58%	62%	75%	51%
Net cost in TA cost centre	£3,434	£6,238	£7,699	£4,862
Total HB Subsidy loss (£), plus provision drawdown and net cost of TA cost centre	£7,869	£10,557	£25,762	£22,352
Total HB Subsidy loss (%), plus provision drawdown and net cost of TA cost centre	71%	80%	70%	64%

7. Corporate Resources

7.1. Corporate Resources is showing an overall underspend of £1.596m as at outturn which represents a reduction in the forecast of £0.888m since Q3. This is a result of the External Audit spend versus amount accrued as part of closing 24/25 shows an in-year benefit as the accrual was higher than payments made. In addition, there were further savings due to the recruitment freeze slightly offset by a reduction in HRA Income compared to forecast.

8. Chief Exec's Office

8.1. Chief Exec's Office is reporting an overspend of £0.864m at final outturn. This includes an improvement since Q3 of £0.906m largely due to an improvement on transformation due to reduced staffing costs and final reserve-funding position as well as some minor operational improvements.

9. Law and Governance

9.1. Law and Governance has had minimal movement since Q3 and is currently reporting a small overspend of £0.198m at Outturn.

Appendix 2 - Directorate Reports – Capital Table1

CAPITAL PROJECTS (GENERAL FUND)	Outturn	Approved Budget	Variance	Carry Fwd Request
	£m	£m	£m	£m
A4 Cycle Lane	1.175	2.836	(1.661)	(1.661)
A4 Safer Roads	0.300	0.565	(0.265)	(0.265)
Destination Farnham Road	1.509	2.517	(1.008)	(1.008)
Zone 4 - Stoke Road (Stoke Rd TVU junction)	0.246	0.284	(0.037)	(0.037)
Transport Major Projects	3.230	6.202	(2.972)	(2.972)
Transport Minor Projects	0.249	0.632	(0.384)	(0.433)
Patching, surfacing and BSIP	0.139	1.032	(0.893)	(0.893)
Highways TOTAL	3.617	7.866	(4.249)	(4.298)
Environmental				
Flood Defence Measures	0.866	1.000	(0.134)	(0.134)
Electric Vehicle Network	-	0.007	(0.007)	(0.007)
Carbon and Sustainability Total	0.866	1.007	(0.141)	(0.141)
Cemetaries & Crematoriums	-	0.060	(0.060)	(0.060)
Ground Maint. & Street Cleaning P&M	0.573	0.652	(0.079)	(0.079)
Parks and Playgrounds	0.296	0.379	(0.083)	-
Winter Maintenance and other Equipt	-	0.420	(0.420)	(0.180)
Waste and Recycling Fleet	0.879	1.392	(0.513)	(0.513)
Environmental Services total	1.749	2.903	(1.154)	(0.831)
Regeneration, Housing & Environment TOTAL	6.232	11.776	(5.544)	(5.270)
Primary Expansions	0.001		0.001	0.001
SEN Resources Expansion	0.700	1.259	(0.559)	(0.559)
Special School Expansion-Prim.,Sec. & Post 16	5.863	6.174	(0.312)	(0.312)
Schools Modernisation Programme	0.664	0.930	(0.266)	(0.266)
Childcare Expansion	0.005	0.030	(0.025)	(0.025)
Schools Devolved Capital	-	0.126	(0.126)	-
Schools TOTAL	7.234	8.519	1.286	(1.160)
Childrens (Non Schools Projects)	0.314	0.322	(0.009)	(0.009)
Childrens Services Total	7.547	8.842	(1.294)	(1.168)
Adults	1.781	1.899	(0.118)	(0.118)
Adults TOTAL	1.781	1.847	(0.066)	(0.066)
RHE-Property				
Property Maintenance	0.048	0.235	(0.188)	(0.188)
Estate Management	0.009	0.100	(0.090)	(0.090)
Property TOTAL	0.057	0.335	(0.278)	(0.278)
DDAT	0.476	0.522	(0.046)	-
Corporate Resources TOTAL	0.476	0.522	0.046	-
GENERAL FUND TOTAL	16.093	23.374	(7.281)	(6.835)
Corporate - Transformation Programme	1.632	4.000	(2.368)	-
Capitalisation Directions	15.709	15.709	-	-
Finance TOTAL	17.341	19.709	(2.368)	-
GENERAL FUND TOTAL	33.434	43.083	(9.649)	(6.835)

Outturn Funded By:	£m
Capital Grants and Contributions	13.808
s106	1.440
Prudential Borrowing (Service Assets)	0.845
Capital Receipts (Transformation Costs)	1.632
Prudential Borrowing (Capital Direction)	15.709
Total Funding	33.434

Explanation for Outturn variances greater than £100k

Service	Budget £m	Outturn £m	Cfwd £m	Funding	Project
RHE - Highways	2.836	1.175	1.661	Grant	A4 Cycle Lane - P579
The scheme was delayed due to work required to finalise the specification and optimum procurement route. The works have since been progressing albeit we have had a few issues with unknown utilities, and this has resulted in slow progress as the contractor has had to hand dig and use a Vacex instead to ensure that utilities are not hit. The works near Huntercombe Lane crossroads were also delayed due to the contractor not obtaining permission from neighbouring authorities to undertake the diversion. This has since been resolved and works were completed. Resurfacing works from Huntercombe Lane crossroads to Huntercombe Spur to be rescheduled following last minute cancellation of the works due to emergency road closure by Buckinghamshire Council.					
RHE - Highways	0.565	0.300	0.265	Grant	A4 Safer Roads - P238
This project is dependent on progress on the A4 Cycle Lane which has been delayed due to reasons above.					
RHE - Highways	2.517	1.509	1.008	Grant	Destination Farnham Road - P244
Works on site commenced later than planned due to the delay in awarding the contract and mobilisation delays following the Christmas period.					
RHE - Highways	0.392	0.133	0.260	Grant	LTP Implementation Plan - P192
Delays in completing the design works affected the commissioning of the construction contract.					
RHE - Highways	0.300	0.096	0.205	Grant	Bus Service Imp. Plan (BSIP) - P904
Delays in commissioning the contractor has affected the spend for this grant. Legal are now finalising the contract					
RHE - Highways	0.732	0.043	0.689	Grant	Patching, surfacing and highway replacement works - P111
Delays in finalising the contract, signoff May 26, resulting in slippage. Delivery Programme is ready and will be delivered Summer 26/27.					
RHE - Highways	0.420	-	0.180	Borrowing*	Winter Maintenance & New Gulley Tanker - P257
£180k to be carried forward - mobile pumps to be purchased instead of gulley tanker. Pumps are considered to be more flexible & suitable for the required tasks and are a more cost effective option.					
RHE - Environmental	1.000	0.866	0.134	Grant	Flood Defence (Sponge City) - P187
The service is undertaking a re-evaluation and re-scoping of the Sponge Programme for 26-27 to determine what elements need to be removed and rescope following a reduction in the grant allocation.					
RHE - Environmental	0.350	-	0.350	Borrowing*	Hook Lifts & Containers - P258
Hook lift vehicles to be delivered in May 2026 - Originally scheduled to be delivered & paid for in February/March 2026 but build by manufacturer delayed. Procurement is working with the service to have a contract in place.					
RHE - Environmental	0.922	0.786	0.136	Grant	DSO Food/Fibre vehicles and Caddies - P250

Additional caddies still to be ordered for new developments/replacement for damage etc. Supply issues, along with limited storage at the depot, meant that not all of the grant funding was able to be spent in 25/26.					
Childrens	1.259	0.700	0.559	Grant	SEN Resources Expansion - P101
Herschel Grammar experienced delays with installing a new lift (£209K). It will go ahead this summer. Works to convert 2 Children's Centres have yet to start (£242K): agreement with Priory School was delayed due to revenue discussions and conversion of the Monksfield Way CC was an internal resourcing issue. Both projects are currently getting underway now issues have been resolved.					
Childrens	6.174	5.863	0.312	Grant	Special School Expansion-Prim.,Sec. & Post 16 - p153
Forecast spend on the Our Lady of Peace satellite project was too high, it was anticipated that the full Purchase Order would be claimed before year end. This has not been the case, and works are ongoing although the school will open as planned this term. The carry forward will be claimed and paid by May.					
Childrens	0.930	0.664	0.266	Grant	Schools Modernisation Programme - P093
£125K was delegated for delivery to Wexham Ct Primary, after struggling to move forward they have requested assistance from SBC, and we are now acting as PM. Architects have recently been appointed, and the project is moving forward. £341K was delegated to Wexham Secondary for delivery, work totalling £117K was delayed and will go ahead over the summer.					
Property	0.175	-	0.175	Borrowing*	Capex following Stock Condition Survey - P180
The slippage is a result of delayed procurement, and the majority is due to be spent in Q1 of 26/27					
Property	0.100	-	0.100	Borrowing*	Estate Management - Void Works - P252
This budget is to ensure the commercial estate is maintained in line with our contractual responsibilities and is required in 26/27.					

*Prudential Borrowing will only be undertaken once all alternative funding sources have been explored. There is approximately £1.8m of disposals receipts which are available in 2026/27 to utilise first before any borrowing is undertaken. This is in line with the flexible use of capital receipts policy published in February 2026.

Regeneration and Environment

Highways

- 1.1 The delivery of a number of the major transport projects (as listed in Appendix 1, Table 1.6) is dependent on the progression of the A4 Cycle Lane scheme. The major works commenced on the 12th of January 2026. The A4 Bath Road section between Huntercombe Lane crossroads and Goldworthy Way(Huntercombe Spur roundabout) have been completed expect for the resurfacing works that are to be rescheduled in June 2026. Further works are being progressed along the footway between the Cippenham Lane and Twinches Lane.

The A4 Cycle Lane budget has been reprofiled to reflect activities set out in the programme to be undertaken between April 2026 until scheme completion.

- 1.2 On Farnham Road, works are progressing by the Cumberland Avenue Roundabout and near Pitts Road (VW Garage). Kerb installation works have been completed by the Farnham Road side road (near Arvato), relining works to be scheduled in by the contractor. Main Farnham Road works had to be paused by the southern section of Hampshire Avenue due to utility diversion works that had to be completed before the

main works commenced. The grant funder Department of Transport were informed about the 30-day delay on the Destination Farnham Road scheme.

Environment

- 1.3 Environmental Services is continuing to prioritise the replacement and renewal of its fleet, essential plant and equipment across refuse, street cleansing, grounds maintenance and highway repairs and maintenance. The programme commenced in December 2024, and the five-year programme will need to replace over 60 pieces of kit and vehicles in key front-line services which will have reached end of life and are either beyond repair or uneconomic to maintain. These vehicles and plant are essential to the delivery of statutory services, as the longer we continue to use end of life vehicles & plant, the risk of service failure becomes much greater, and the cost of repairs will increase.
- 1.4 New winter maintenance vehicles (gritters) have been leased and delivered. A second-hand gully tanker was anticipated to be purchased in early 26/27, and the corresponding £0.120m budget has been slipped. However, a decision to purchase 2 portable pumps instead has been reached, as these will offer greater flexibility and accessibility. Hook Lifts have been ordered, with delivery due in May 2026.
- 1.5 Essential grounds maintenance equipment is awaiting delivery which is anticipated to be achieved this financial year.
- 1.6 The Bartec Collective Software project has been completed, allowing the routing, digitally tracking & confirming status of each household bin collection, in real time. The residents portal allows residents to report issues. Using the routing software, the number of collection rounds has been reduced, increasing efficiency and reducing cost.
- 1.7 Capital funding received from DEFRA for the mobilisation of borough-wide food collection required the purchase of over 120,000 food containers and caddies for the April 2026 start date. Following a competitive tender process delivery of the bins commenced at the end October and continued in tranches through to March 2026 to all houses and flats in the borough. 4 bespoke food RCVs have also been purchased using this funding stream.
- 1.8 A tender exercise for construction of concrete plinths in the Slough Cemetery to enable opening of the first 700 plots of the new XK section has been completed. The three bids received were 50-200% above the original budget estimate. Procurement approval was sought to request a quote from the company that quoted originally. Whilst the renewed quote in March 2026 was higher than the original July 2025 quote, it remained within the available budget envelope and lower than the tendered bids. A contract was drafted and the works are now in progress.
- 1.9 The Local Electric Vehicle Infrastructure (LEVI) Programme is a national programme focussed on installing on-street and off-street Electric Vehicle infrastructure (EVI) to cater for residents and business transition to electric vehicles. The programme across Slough will lead to EVI being installed in every Ward for our residents who do not have access to off street parking and wish to purchase an electric vehicle. The objective is to provide sufficient EVI for visitors to Slough in our car parks, to provide EV hubs for our businesses, taxis and car clubs that require EVI infrastructure within Slough to transition their businesses to electric. The programme is a large, complex and technical

programme that impacts the street scene and futureproofs Slough for the transition to electric vehicles.

- 1.10 Two Lots are to be awarded for the installation of slow, fast, rapid and ultra-rapid chargers that cater for different users, with a primary objective to serve our residents. 7 comprehensive bids were received under Lot 1 to deploy slow charging infrastructure mainly on street focussed on our residents and visitors. 5 bids were received for Lot 2 to deploy fast and rapid/ultra rapid infrastructure to cater for electric taxis, EV car clubs, residents, visitors and business fleet and the hospital including the build out of commercial EV hubs. The bids have been thoroughly evaluated and moderated and the Procurement Review Board approved the Tender Evaluation Report in April 2026. The programme will run over a period of up to 8 years (2035) with a total combined Capex investment (private sector funding, capital grant funding, and s106 funding) of circa £12m.
- 1.11 The Council is awarding two concession contracts to the winning bidder for 15 years with a + 1 year option. The award of the contracts will be announced following a detailed legal review of the moderation and the issue of the Award Notifications and standstill period. Subject to no legal challenges, it is planned to enter formal contracts from September 2026, with the commencement and contract mobilisation phase taking around 6 months. The first phase of delivery is due to start in April 2027.
- 1.12 Services have also been procured from Kerbo Charge to operate a pilot scheme for our residents who own an EV, but do not have off-street parking. This scheme is for residents who have direct access to on-street parking close to their home. The pilot scheme relates to installing cable channels in the pavement outside the residents' homes to run their electric cables safely across the pavement to charge their EVs. The scheme started on 19th May 2026. The pilot scheme is being trialled over the next 12 months.
- 1.13 The Sponge Programme is part of the national Flood and Coastal Resilience Innovation programme running from 2021 to 2027, the programme is now in 'full delivery phase'. The Programme grant has been reduced by the Environment Agency to approx. £5m programme. The programme outputs include installing planters and rain gardens across community centres, working men's club and faith centres to minimise surface flooding across Salt Hill and Chalvey catchment areas in Slough. There is a focus on delivering a 'local flood' resilience scheme to Salt Hill Stream to protect properties prone to surface water flooding in Chalvey. Discussions are in progress with the Environment Agency to deliver this local scheme.
- 1.14 The Sponge programme manager has undertaken a refresh and refocused the programme delivery to smaller more manageable projects that can be delivered within the programme period and to develop larger projects to a shelf ready status, in readiness for future applications to DEFRA grant funding. The Environment Agency advises there will be no extension to the project, and any unspent grant must be returned, with the programme is due to complete in March 2027. A significant delay to the programme has been due to the delay Destination Farnham Road, this road also sits within the catchment areas, and new SUDs measures are being installed.

Children's Services

- 1.15 £1.3m has been invested into Arbour Vale School to create a new car park and support the growth in pupil numbers at the school. A new classroom project completed the year before providing an extra 38 special school places that were urgently required, keeping pupils in a Slough school, the car park project addresses the already existing issue with congestion on the site and expands capacity for the extra staff that have been appointed.
- 1.16 Also completed in 2025-26 was the rental and conversion of an asset to create a satellite site for Arbour Vale School, providing a further 80 special school places to come on stream over the next few years. The satellite has opened with 41 pupils currently enjoying the refurbished facilities. As part of this project there has been significant reconfiguration of the Our Lady of Peace Catholic Primary School site and the design stage has completed for the delivery of new classrooms and improvements for the school.
- 1.17 A major new annex has been built for Haybrook College with £3.8m invested in total (once the retention payment is made). This represents a significant expansion of places for SEND pupils with Social, Emotional and Mental Health issues.
- 1.18 Other SEND improvement projects include £0.5m invested in a new modular block for St Joseph's Catholic High School, £30K invested in the conversion of classrooms at Willow Primary and £190K invested in the completion of the first of 2 phases at Castlevue Primary School to reconfigure and refurbish the SEND provision at the school.
- 1.19 Year 1 of a new 3-year condition programme to address building safety and condition needs across the 12 schools where SBC retained responsibility got underway and £0.67m was spent in-year. In addition to many fire safety improvement projects, £228K was invested in Wexham School to address urgent boiler and pipework issues plus a further £200K was invested in Pippins School to continue the recent programme to refurbish the school.
- 1.20 For 2026-27 the investment in SEND will continue with £3.5m projected to be spent. This will fund new classrooms for Our Lady of Peace as well as providing a new lift at Herschel Grammar, air conditioning at Arbour Vale, works at 3 former or current children's centres, a double modular for Marish Primary, phase 2 of the Castlevue project and conversion of classrooms for Claycots.
- 1.21 For 2026-27 investment to improve school buildings through the Condition Programme will continue with £1.7m allocated. The largest project will be the removal of RAAC at Pippins School for up to £0.5m.

Adults and Children's Social Care - Disabled Facilities Grant

- 1.22 The Disabled Facilities Grant (DFG) service in Slough has shown strong and consistent performance. The budget allocated for this service is fully committed each year, and there has been a sustained increase in the number of adaptations delivered.
- 1.23 Demand for mandatory adaptations remains consistently high. This reflects both the statutory duty to meet eligible needs under the Care Act 2014 and the ongoing commitment to support residents in remaining in their own homes and communities.

- 1.24 Continuous service improvements have reduced turnaround times, leading to a more efficient service that supports residents' increased independence and safety.
- 1.25 Expenditure is managed robustly, adhering to national legislation and the SBC Housing Assistance Policy. This ensures that funding is prioritised appropriately and fully utilised. Due to the nature of the DFG process, there is an inherent lag between the approval and completion of works. Though schemes are financially committed upon approval, they are often delivered in subsequent financial periods. Consequently, in-year monitoring may show an apparent underspend (for 2025/26, the amount is £35.5K). However, these funds are already allocated to approved cases and will be spent as the works progress.
- 1.26 The ongoing demand and the pipeline of approved adaptations assure us that the budget will remain fully utilised, supported by accurate forecasting of mandatory commitments.

Property

- 1.27 Scoping and procurement of the stock condition surveys is underway. This will allow for capital maintenance programmes to be created and prioritised over the MTFs. Future funding has been secured to ensure that retained assets can be maintained to a good standard, as well as meeting all statutory and regulatory requirements
- 1.28 The estate management void works budget (required to maintain rental income from investment properties) has been put on hold as part of the department's submission in cost savings and avoidance measures, as well as exploring disposals strategy for the investment properties. Works will only be carried out whereby it will either benefit the rental increase or result in a stronger sales value.
- 1.29 A review of investment assets is being undertaken to understand future capital requirement and ensuring that return on investment continues to be beneficial for the Council's financial position. Underperforming Assets will be put forward for disposal to bring in a Capital receipt.
- 1.30 The market remains volatile and with new national budget policies, although the 26/27 financial year has got off to a strong start for disposals with over £2m of Capital receipts being recognised within the second week of the new financial year, the geopolitical situation is causing certain markets to cool.

Corporate Resources

- 1.31 The DDaT team has delivered the annual corporate laptop refresh and complete the Windows 11 upgrade, ensuring the continued security, resilience and supportability of the council's end user computing estate. These projects were delivered within the approved capital allocation and provide a refreshed, compliant platform for staff, reducing operational risk associated with ageing devices and unsupported operating systems.

Appendix 3: HRA 25/26 Capital Outturn Breakdown

CAPITAL PROJECTS (HRA)	Outturn	Approved Budget	Variance	Carry Fwd Request
	£m	£m		£m
RMI Capital Programme	11.353	12.333	(0.980)	(0.980)
Planned Maintenance Capital Total	3.537	3.684	(0.147)	(0.147)
RMI Capital Programme	14.890	16.017	(1.127)	(1.127)
Tower and Ashbourne	0.256		0.256	
Garrick House	1.384	2.000	(0.616)	(0.616)
Empty Property Acquisitions	2.173	6.498	(4.325)	(4.325)
Rigby Lodge	1.719	2.000	(0.281)	(0.281)
Affordable Homes Total	5.531	10.498	(4.966)	(5.222)
HRA TOTAL	20.421	26.515	(6.093)	(6.349)

Outturn Funded By:	£m
Major Repairs Reserve	13.589
Capital Receipts	5.531
Capital Grants and Contributions	1.301
Total Funding	20.421

1.1. Repairs and Maintenance

Planned maintenance programmes in the year have completed new roofing to 178 properties, new central heating systems to 172 properties, 108 properties have had electrical upgrades, 113 properties have had a new kitchen or bathroom and 135 have had windows or doors renewed.

1.2. De-carbonisation

Wave 2.2 properties (156) are now completed. Wave 3.0 phase 1 we have completed over half the initial assessments and works on site will commence after Christmas. There are 96 properties in Phase 1, and we have agreements in place with DESNZ that full completions can run into phase 2 as long as the grant spend has been incurred in year.

1.3. Affordable Homes

1.3.1. Garrick House phase 1 which is the refurbishment of the main building to have 10 flats has been completed. Phase 2 involves the demolition of 8 bungalows and the rebuilding of 8 three-bedroom houses on the site. Demolition of the bungalows will be done in the first 2 weeks of January pending planning discharging the final concerns.

1.3.2. The acquisitions of two properties from London & Quadrant Housing Association have been completed and these are in void works ready to be allocated following completion of works.

1.3.3. Because of the time taken for L&Q to respond on the 2 blocks (Moor Furlong and Eltham Avenue) and time taken in the legal process costs will be incurred next financial year. The identification of the development sites and hidden homes (potential to add additional properties using unused

communal spaces) was only done late in the year so, given planning consent will be required on these projects, costs will need to be deferred to 2026/27. A revised programme of works for 2026/27 is being developed.

- 1.3.4. Because Moor Furlong and Eltham were established as key acquisitions in the year (due to our expired lease and probably high rectification costs), and these were delayed the budget has slipped into 2026/27. Had these not been established as a necessity other projects would have identified earlier and the spend in year would have been higher. The estimated cost of these sites was initially higher hence the need to identify further opportunities later in the year. The start to finish process on all these works is lengthy due to planning in most instances and legal input if necessary. Much more forward planning is in place to prevent slippages in future years.

Appendix 4: DSG – Block Updates

Component	25-26 Q3 Forecast Var £'000	25-26 Outturn variance £'000	Change £'000
Schools Block	-£284	-£325	-£41
Central School Services Block	£0	£0	£0
Early Years Block	£0	-£433	-£433
High Needs Block	£11,986	£10,593	-£1,393
Total variance before Safety Valve	£11,702	£9,834	-£2,152
Safety Valve	-£3,240	-£3,240	£0
Total variance after Safety Valve	£8,462	£6,594	-£2,152

1. **Schools Block** - The only variance here is an underspend of £0.325m on the Growth Fund. The previous forecast included some small provision for late adjustments which did not end up being needed in the end.
2. **Central School Services Block** - Central School Services Block pays for a limited range of services, including contributions to predominantly General Fund funded educational services. As it is largely a contribution, it breaks even as the funding available is allocated to support educational services.
3. **Early Years Block** - The DfE provided a tool to calculate the final EY DSG adjustment for 2025/26, taking account of participation levels in spring 2026. This was used to adjust the notified Early Years DSG, but the final position will only be known once DfE confirm the figures later in the summer.

2025/26 is the final year when the universal and extended offer for 3&4 year olds and the offer for 2 year olds from disadvantaged households will be funded on January censuses alone. From 2026/27, all age-groups will be funded on the actual participation levels recorded on the termly early years censuses. The Early Years service underspent by **-£0.433m** in 2025/26. In overall terms, it appears that was substantially a benefit of how the EY DSG formula worked (ie counting 5/12ths Jan 2025 census and 7th Jan 2026 census for income gave a more generous sum than funding each pupil and setting for the actual participating hours in the year). Further analysis will be reported to Schools Forum.

4. **High Needs Block.** The forecast reported at Q3 was an overspend of £12.0m and this has reduced to £10.6m at outturn. The three main contributing factors to the change in the final position were:
 - High Needs Places were -£0.161m lower because provisions set aside for potential late claims were not all used.
 - High Needs Top-ups were -£1.393m lower because:
 - Fewer new EHCPs than the 43 per month forecast
 - Lower average costs of new EHCPs because the forecast still assumes that half of all new EHCPs will require an independent specialist placement.
 - Clarification of commitments on a small number of out-of-borough placements

Appendix 5 – Savings Detail

		Q3		Q4		Movement since previous period
Overall	Achieved £m	2.654	22.5%	7.579	64.2%	4.925
	Green £m	2.757	23.4%	0.000	0.0%	-2.757
	Amber £m	3.927	33.3%	0.000	0.0%	-3.927
	Red £m	2.214	18.8%	0.000	0.0%	-2.214
	Black £m	0.253	2.1%	4.226	35.8%	3.973
		11.805		11.805		

Adults	Achieved £m	0.383	8.0%	3.184	66.3%	2.801
	Green £m	1.237	25.8%	0.000	0.0%	-1.237
	Amber £m	2.531	52.7%	0.000	0.0%	-2.531
	Red £m	0.651	13.6%	0.000	0.0%	-0.651
	Black £m	0.000	0.0%	1.619	33.7%	1.619
Chief Exec's Office	Achieved £m	0.515	88.8%	0.580	100.1%	0.065
	Green £m	0.065	11.2%	0.000	0.0%	-0.065
	Amber £m	0.000	0.0%	0.000	0.0%	0.000
	Red £m	0.000	0.0%	0.000	0.0%	0.000
	Black £m	0.000	0.0%	0.000	0.0%	0.000
Children's	Achieved £m	0.690	66.6%	0.346	33.4%	-0.344
	Green £m	0.000	0.0%	0.000	0.0%	0.000
	Amber £m	0.346	33.4%	0.000	0.0%	-0.346
	Red £m	0.000	0.0%	0.000	0.0%	0.000
	Black £m	0.000	0.0%	0.690	66.6%	0.690
Corporate	Achieved £m	0.916	45.7%	1.667	83.1%	0.752
	Green £m	0.515	25.7%	0.000	0.0%	-0.515
	Amber £m	0.322	16.1%	0.000	0.0%	-0.322
	Red £m	0.000	0.0%	0.000	0.0%	0.000
	Black £m	0.253	12.6%	0.338	16.9%	0.085
Law & Governance	Achieved £m	0.031	45.3%	0.068	100.0%	0.037
	Green £m	0.037	54.7%	0.000	0.0%	-0.037
	Amber £m	0.000	0.0%	0.000	0.0%	0.000
	Red £m	0.000	0.0%	0.000	0.0%	0.000
	Black £m	0.000	0.0%	0.000	0.0%	0.000
Public Health	Achieved £m	0.120	87.9%	0.119	87.5%	0.000
	Green £m	0.007	4.8%	0.000	0.0%	-0.007
	Amber £m	0.010	7.4%	0.000	0.0%	-0.010
	Red £m	0.000	0.0%	0.000	0.0%	0.000
	Black £m	0.000	0.0%	0.017	12.5%	0.017
RHE	Achieved £m	0.000	0.0%	1.614	50.8%	1.614
	Green £m	0.896	28.2%	0.000	0.0%	-0.896
	Amber £m	0.718	22.6%	0.000	0.0%	-0.718
	Red £m	1.563	49.2%	0.000	0.0%	-1.563
	Black £m	0.000	0.0%	1.563	49.2%	1.563

Directorate	Description	Saving Category	Unachieved £m	Achieved £m	Commentary on delivery
Adults Services	Increased preventative approach through reviewing HomeCare packages	Efficiency	0.094	0.406	Despite an underachievement of £94k, the programme has delivered strong progress in embedding good practice. The Operational Team have worked relentlessly and successfully strengthened the HomeCare review processes and promoted use of technology and community-based support. Recognising the complexity of some care packages, dealing with vulnerable residents and the difficulties around practice change, however, the savings achievement is clear evidence of improved practice and a strengthening trajectory. This underachievement was reported throughout 2025/26 as a medium risk. The service continues to actively monitor performance and mitigating actions to reduce the financial impact in 2026/27.
Adults Services	Redesign Front Door processes to optimise contacts & increase signposting to appropriate alternative services	Efficiency		0.150	
Adults Services	Review of inhouse direct payment support service	Efficiency		0.075	
Adults Services	Assessment of self-funder contributions	Income		0.010	
Adults Services	Reduction in Deep Cleaning service costs across the Hospital and Community Social Work Teams	Efficiency		0.020	
Adults Services	Increased recycling of minor aids equipment	Efficiency		0.150	

Adults Services	Review of high-cost placements across residential care and Supported Living placements for working age adults	Efficiency	0.255	0.145	This underachievement was reported throughout 2025/26 as a high risk. The ability to identify suitable high-cost placements was limited resulting in an underachievement of £255k. The service continues to actively monitor performance and mitigating actions to reduce the financial impact in 2026/27.
Adults Services	Occupational Therapists review of double handed care	Efficiency	0.265	0.111	The saving has proven difficult to fully deliver due to the complexity of practice change and the need to ensure safe, person-centred care. The programme required significant changes in practice, culture and the use of technology. This is inherently challenging to implement particularly when working with vulnerable residents who may have limited confidence or familiarity in digital solutions. The Operational Team worked proactively with providers, delivering workshops and support to embed good practice and the shift from double handed to single handed care where appropriate. This underachievement of £111k was reported throughout 2025/26 as a medium risk. The service continues to actively monitor performance and mitigating actions to reduce the financial impact in 2026/27.
Adults Services	Shared Lives	Efficiency		0.100	
Adults Services	Review of hospital discharge and HomeFirst service	Efficiency		0.014	
Adults Services	Ensuring timely financial assessments incl fairer charging	Income	0.290	0.562	The underachievement was reported as a medium to high risk throughout 2025/26 due to the delayed implementation of the new Charging Policy (May 2025) and the challenges of implementing new processes. Ther MTFs 2026/27 did recognise part of the underachievement within the pressures. The

					balance of the pressure will continue into 2026/27, however, it is expected to be mitigated across the wider Adult Social Care budget.
Adults Services	Fairer Charging – Annual Financial Assessments	Income	0.091	0.179	The underachievement was reported as a medium to high risk throughout 2025/26 due to the delayed implementation of the new Charging Policy (May 2025) and the challenges of implementing new processes. Ther MTFs 2026/27 did recognise part of the underachievement within the pressures. The balance of the pressure will continue into 2026/27, however, it is expected to be mitigated across the wider Adult Social Care budget.
Adults Services	Fairer Charging Application of Minimum Income Guarantee	Income	0.423	0.832	The underachievement was reported as a medium to high risk throughout 2025/26 due to the delayed implementation of the new Charging Policy (May 2025) and the challenges of implementing new processes. Ther MTFs 2026/27 did recognise part of the underachievement within the pressures. The balance of the pressure will continue into 2026/27, however, it is expected to be mitigated across the wider Adult Social Care budget.
Adults Services	Focused recovery of ASC debt - saving reduces drawdown from Corporate Bad Debt Provision	Income	0.059	0.171	The underachievement was reported as a medium to high risk throughout 2025/26 due to the delayed implementation of the new Charging Policy (May 2025) and the challenges of implementing new processes. Ther MTFs 2026/27 did recognise part of the underachievement within the pressures. The balance of the pressure will continue into 2026/27, however, it is expected to be

					mitigated across the wider Adult Social Care budget.
Adults Services	Increased funded contribution through NHS Nursing Care	Income		0.300	
Adults Services	Review of Adult Social Care Fees and Charges policy	Efficiency		0.000	
Adults Services	Review fees and charges in line with national increases in social security benefits	Efficiency		0.000	
Adults Services	Increased recruitment of permanent employees	Efficiency		0.000	
Adults Services	Reduction in Establishment - Commissioning	Efficiency		0.103	
Adults Services	Reduction in Establishment - Safeguarding Partnership Team	Efficiency		0.031	
Adults Services	Reduction in Establishment - Community Team for People with Learning Disabilities	Efficiency		0.026	
Adults Services	Reduction in Establishment - Localities Social Work	Efficiency		0.133	
Adults Services	Reduction in Establishment - Mental Health	Efficiency		0.083	
Adults Services	Reduction in Establishment - People Adults Management	Efficiency		0.015	
Adults Services	Reduction in Establishment - Rehabilitation, Recovery and Reablement & Long Term Occupational Therapy	Efficiency	0.142	0.000	The underachievement was reported as a medium risk throughout 2025/26 due to the recognition of the service not being able to run with vacancies due to the volume and complexity of demand. The pressure will continue into 2026/27, however, it is expected to be mitigated across the wider Adult Social Care budget.
Adults Services	Review for reducing interim workforce	Efficiency		0.195	

Chief Executive's Office	Senior Management Restructure	Efficiency		0.340	
Chief Executive's Office	Reduction in Establishment - Customer Services	Efficiency		0.210	
Chief Executive's Office	Review and realign back-office customer services	Efficiency		0.030	
Children's Services	Reduction in SCF contract fee	Efficiency	0.690		As per the report SCF have overspent on the amount in the contract and the overall contract value is being reassessed – therefore this saving was unachieved and work is ongoing to assess the impact on 2026/27 and beyond.
Children's Services	Reduction in Establishment - Children's Centres / Family Hubs	Efficiency		0.100	
Children's Services	Reduction in Establishment - Early Help Hub	Efficiency		0.180	
Children's Services	Reduction in Establishment - Learning, Skills & Employment	Efficiency		0.079	
Corporate Services	Increase efficiency of collecting Housing Benefits Overpayments (HBOP)	Efficiency		0.300	
Corporate Services	Improve efficiency and timeliness of reimbursement for Housing Benefits subsidy by reviewing process	Efficiency		0.300	
Corporate Services	Reduction in Establishment - Revenues & Welfare Services	Efficiency		0.219	
Corporate Services	Council Tax collection improvements	Income		0.200	
Corporate Services	Reduction in Audit fees	Service Reduction		0.133	
Corporate Services	Reduction in Establishment - Human Resources	Efficiency		0.091	

Corporate Services	Utilising Azure Virtual desktop. Consequently we are no longer using Citrix - happy to pick up with assurer offline	Efficiency		0.078	
Corporate Services	Proposed changes to profile of resources in ICTD	Efficiency		0.065	
Corporate Services	Reduction in SFM Finance roles	Efficiency		0.050	
Corporate Services	Resource impact of change to claims processing system	Service Reduction	0.253		The workload has not reduced due to delays in migration. This will w happen in 2026/27 so should not impact future outturn.
Corporate Services	Review of Commercial Team	Service Reduction		0.075	
Corporate Services	Review of Corporate Finance functions	Efficiency		0.100	
Corporate Services	Reduction of consultancy for Commercial Team	Efficiency		0.050	
Corporate Services	Moving telecommunication budgets to a central allocation	Efficiency	0.085	0.085	Planning in progress between DDaT and Finance to realign budgets. budget realigned and virement processed however only 50% saving achieved.
Corporate Services	Automating invoice payments	Efficiency		0.030	
Corporate Services	Reduction in Establishment - Digital Data and Technology	Efficiency		0.152	
Law and Governance	Deletion of post in Democratic and Electoral Services	Efficiency		0.031	
Law and Governance	Reduction in Establishment - Democratic Services	Efficiency		0.037	
Public Health and Public Protection	Reduction in Establishment - Community Safety, Housing Regulation & Enforcement	Efficiency		0.134	
Public Health and Public Protection	Local business sponsorship opportunities	Income	0.010	0.000	Underachievement due to capacity within Directorate to lead programme.

Public Health and Public Protection	Reduction in Establishment - Public Protection	Efficiency		0.027	
Public Health and Public Protection	Review 'Selective Property Licensing Designations' scheme	Income	0.007	0.013	Underachievement due to capacity within Directorate to lead programme.
Regen, Housing & Env	Implementation of new enforcement powers from DfT for moving traffic violations	Income		0.050	
Regen, Housing & Env	Utilisation of s106 monies for parks & open spaces	Service Reduction		0.100	
Regen, Housing & Env	Waste - reducing costs and tonnage through increased efficiencies	Efficiency	0.315		Estimated reduction in tonnage did not fully materialise in year. Budgets rebased in 26/27
Regen, Housing & Env	Reducing the costs of providing Temporary Accommodation.	Efficiency			
Regen, Housing & Env	Review of Cemeteries and Crematoria service offer	Income	0.200		Delivery is contingent on capital works taking place to enable more direct cremations. Required resource to implement yet to be identified
Regen, Housing & Env	Review of advertising on roundabouts, high street locations etc.	Income	0.350		Income generating advertisements did not commence in year. Some progress expected in 26/27.
Regen, Housing & Env	Review of Borough wide CPZ, 24 bus lanes and 20mph limit	Income		0.400	
Regen, Housing & Env	Additional commercial trade waste income	Income		0.050	
Regen, Housing & Env	Run program of commercial events in parks and town centres	Income	0.050		Income generating events did not commence in year. Some progress expected in 26/27.
Regen, Housing & Env	Review of HWRC arrangements	Service Reduction	0.100		Use of the Bucks waste sites expected at the same level as last year. So no cost reduction expected.
Regen, Housing & Env	Affordable Housing Development	Efficiency			
Regen, Housing & Env	Review of community hire halls	Service Reduction	0.200		Saving not deliverable as initially expected.

Regen, Housing & Env	Temp Accommodation lease proposal	Efficiency		0.200	
Regen, Housing & Env	Review of car parking arrangements	Income		0.150	
Regen, Housing & Env	Planning Income (Planning Performance Agreements)	Income		0.260	
Regen, Housing & Env	Planning Income (Pre Application Fees)	Income		0.040	
Regen, Housing & Env	Car Park Income	Income		0.200	
Regen, Housing & Env	Reduction in Establishment - Accommodation	Efficiency	0.044		Staffing pressures due to the increase in numbers in TA and a separate ask for additional funding is being progressed in Q1
Regen, Housing & Env	Reduction in Establishment - Corporate Buildings Repairs & Maintenance	Efficiency	0.040		Delay in implementing service restructuring which is now underway. Savings to be delivered in 26/27.
Regen, Housing & Env	Reduction in Establishment - Housing, Property & Planning	Efficiency		0.096	
Regen, Housing & Env	Reduction in Establishment - Planning & Building Control	Efficiency		0.068	
Regen, Housing & Env	Reduction in Establishment - Property Management	Efficiency	0.264		Delay in implementing service restructuring which is now underway.
Cross Directorate	Effect of one-off savings/investments removed			-0.954	
Subtotals			4.226	7.579	