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Meeting Supplement

Council

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Thursday 29 February 2024 7.00 pm

Council Chamber - Town Hall - Maidenhead & on [RBWM YouTube](#)

The following papers have been added to the meeting's agenda as they were not available for publication when the notice of meeting was issued.

Supplement

Item	Description	Page
7	Council Tax 2024/25 To agree the proposed RBWM council tax charges for 2024/25. To also note the proposed charges by other precepting bodies, including the police and fire authorities, and individual parishes.	3 - 20

By attending this meeting, participants are consenting to the audio & visual recording being permitted and acknowledge that this shall remain accessible in the public domain permanently.

Please contact Kirsty Hunt, kirsty.hunt@rbwm.gov.uk, with any special requests that you may have when attending this meeting.



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Report Title:	Council Tax 2024/25
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Jones, Deputy Leader and Cabinet Member for Finance
Meeting and Date:	Full Council – 29 February 2024
Responsible Officer(s):	Elizabeth Griffiths, Executive Director of Resources Andrew Vallance, Deputy Director of Finance
Wards affected:	All

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REPORT SUMMARY

This reports seeks agreement to the proposed RBWM council tax charges for 2024/25. It also sets out proposed charges by other precepting bodies, including the police and fire authorities, and individual parishes.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Council notes the report and:

- i) Approves the calculations for determining the Council Tax Requirement for 2024/25 as set out in **Appendix A**, consisting of:
 - a. A Council Tax Requirement of £89.559m.
 - b. A Band D charge of £1,284.14 for the Royal Borough of Windsor and Maidenhead in 2024/25, reflecting an overall increase of 4.99%, based on:
 - i. A 2.99% increase in base Council Tax taking the charge to £1,097.30 for 2024/25;
 - ii. An additional 2% to reflect an increase in the Adult Social Care Precept which is proposed as £186.84;
 - c. The Special Expenses Precept increases by £1.06 (2.98%) to £36.66 for 2024/25 for the unparished areas of Windsor and Maidenhead in accordance with Section 35 of the Local Government Finance Act 1992, as set out in **Appendix D**;
- ii) Notes the following Precepts by partner organisations:
 - a) The Police and Crime Commissioner for the Thames Valley - £269.28, as set out in **Appendix B**;
 - b) Royal Berkshire Fire Authority - £81.31, as set out in **Appendix B**;
 - c) Parish precepts as set out in **Appendix C**, as notified by the individual parishes.
- iii) Agrees to reduce the time period for levying a council tax Long Term Empty Premium on properties, from 2 years to 1 year, from 1 April 2024; and to introduce a new council tax premium of 100% on properties which

are only occupied periodically but are substantially furnished, e.g. second homes, from 1 April 2025.

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
To raise Band D Council Tax by 4.99%. This is the recommended option	This increase is necessary to fund the proposed 2024/25 budget.
To raise Band D Council Tax by a lower percentage.	This would fail to balance the proposed 2024/25 budget so would not be legal.
Do Nothing	This would fail to balance the proposed 2024/25 budget so would not be legal.

- 2.1 The recommended Council Tax increases are necessary in order to fund the proposed 2024/25 budget as set out in a separate report to this meeting.

3. KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Council Tax collection rates	98%	98.5%	99%	99.5%	31/3/25

4. FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 Approximately 85% of funding for the Council is from Council Tax paid by residents.
- 4.2 In November 2023, Cabinet set the Council Tax Base at 69,742.50 properties, a decrease of 507.70 (0.72%) over the 2023/24 base. The Council is projecting a collection rate of 98.5%.
- 4.3 The overall Council Tax Requirement has been calculated at £89.559m for the 2024/25 financial year.
- 4.4 The Government has retained the referendum limit for unitary councils at 2.99% plus 2% Adult Social Care Precept, a total of 4.99%.

- 4.5 This gives rise to a Band D charge for 2024/25 at £1,284.14, which equates to an increase of £61.03 or 4.99%. The charge can be broken down as follows:
- £1,097.30 General Band D Charge, an increase of 2.99%.
 - £186.84 Adult Social Care Precept, an increase of 2%.
- 4.6 The Council projects that there will be a deficit of 0.633m on the Council Tax Collection Fund in 2023/24 to be distributed to the major precepting bodies. The share for the Royal Borough is £0.500m and this has been taken into account within the budget for 2024/25.
- 4.7 In accordance with the Local Government Finance Act 1992, consideration has been given to the Council Tax Reduction scheme but, aside from the annual uprating of allowances for working age applicants and the mandatory changes required by DLHUC for those of pensionable age, the Royal Borough is not proposing any changes to the scheme for 2024/25.

Special Expenses

- 4.8 Windsor and Maidenhead towns are not covered by parish councils and where the Council delivers services specific to these areas this is charged as a Special Expense. **Appendix D** details these.

Long Term Empty Premium

- 4.9 Section 79 of the Levelling Up and Regeneration Act 2023 amends section 11B of the Local Government Finance Act 1992, which now permits billing authorities in England to impose an empty dwellings premium after one year instead of two. The Council intends to apply such a change from 1 April 2024.

Second Homes Premium

- 4.10 At present, English billing authorities may only impose an empty dwellings premium on properties that are 'unoccupied and substantially unfurnished'. This does not cover unoccupied furnished homes.
- 4.11 Section 80 of the Levelling Up and Regeneration Act 2023 inserts a new section 11C into the Local Government Finance Act 1992. This will permit billing authorities to apply a premium to properties that have no resident and are "substantially furnished", e.g. second homes. The maximum council tax charge in these cases would be a standard 100% charge plus, if the recommendations are accepted by Council, a premium of 100% making a total council tax charge of 200%.
- 4.12 Section 11C (3) of the Act requires that the first decision to impose this class of premium must be taken at least 12 months before the financial year to which it would apply. In effect this means that the premium will not take effect until the 2025/26 financial year. However, Council must make such a decision by 31 March 2024 to give the required one year's notice. The decision must be published in at least one local newspaper.

5. LEGAL IMPLICATIONS

- 5.1 The proposed council tax increase of 4.99% is within the referendum limit set by Government.

6. RISK MANAGEMENT

- 6.1 No risks identified.

7. POTENTIAL IMPACTS

- 7.1 Equalities. An Equality Impact Assessment is available as Appendix E.
- 7.2 Climate change/sustainability. No impact on climate change / sustainability.
- 7.3 Data Protection/GDPR. No change to the way council processes personal data is proposed by this report

8. CONSULTATION

- 8.1 The budget consultation undertaken is detailed in the budget report elsewhere on this agenda

9. TIMETABLE FOR IMPLEMENTATION

Table 3: Implementation timetable

Date	Details
15.3.24	Council Tax Bills received by residents
1.4.24	First direct debit instalments taken for 2024/25 year

10. APPENDICES

- 10.1 This report is supported by 5 appendices:

- Appendix A – Council Tax Determination 2024/25
- Appendix B – Council Tax by Parish
- Appendix C – Parish Precepts compared to 2023/24
- Appendix D – Special Expenses
- Appendix E – Equality Impact Assessment

11. BACKGROUND DOCUMENTS

11.1 This report is supported by no background documents:

12. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officer (or deputy)</i>			
Elizabeth Griffiths	Executive Director of Resources & S151 Officer	12.2.2024	12.2.2024
Elaine Browne	Deputy Director of Law & Governance & Monitoring Officer	12.2.2024	13.2.2024
<i>Deputies:</i>			
Andrew Vallance	Deputy Director of Finance & Deputy S151 Officer	Report Author	
Jane Cryer	Principal Lawyer & Deputy Monitoring Officer	12.2.2024	
Helena Stevenson	Principal Lawyer & Deputy Monitoring Officer	12.2.2024	
<i>Mandatory: Data Protection Officer (or deputy) - if decision will result in processing of personal data; to advise on DPIA</i>			
Samantha Wootton	Data Protection Officer	12.2.2024	13.2.2024
<i>Mandatory: Equalities Officer – to advise on EQiA, or agree an EQiA is not required</i>			
Ellen McManus-Fry	Equalities & Engagement Officer	12.2.2024	19.2.2024
<i>Mandatory: Assistant Director HR – to advise if report has potential staffing or workforce implications</i>			
Nikki Craig	Assistant Director of HR, Corporate Projects and IT	12.2.2024	12.2.2024
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Stephen Evans	Chief Executive	12.2.2024	13.2.2024
Andrew Durrant	Executive Director of Place	12.2.2024	
Kevin McDaniel	Executive Director of Adult Social Care & Health	12.2.2024	12.2.2024
Lin Ferguson	Executive Director of Children's Services & Education	12.2.2024	16.2.2024

Confirmation relevant Cabinet Member(s) consulted	Deputy Leader and Cabinet Member for Finance	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Council decision	No	No

Report Author: Andrew Vallance, Deputy Director of Finance

Council Tax Determination 2024/25

RECOMMENDATIONS

The Council is required, by law, to make some of its resolutions regarding the budget and the setting of Council Tax in a prescribed format. Due to their technical nature, a short explanation is included in italics under each part of the resolution. It is important to ensure that all the necessary areas are covered and Council is asked, therefore, to make resolutions in the form set out below:-

- a) i) That the revenue estimates for 2024/25, which show the direct costs, are set out in in the 2024/25 budget report.
- ii) and that following approval of these estimates the S151 officer be instructed to allocate overheads across all services, using appropriate methods of apportionment, in order that the estimates conform to the Best Value Accounting Code of Practice requirement to show full costs of services.
- b) It be noted that on 29 November 2023, Cabinet approved the Council Tax Base 2024/25,
- i) For the whole Council area as **69,742.5** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992
- ii) for dwellings in those parts of its area to which a Parish precept relates as in the list below.

	Band D Equivalents (Taxbase)	Precepts (£)
Bisham	726.70	45,701.63
Bray	4,465.10	228,492.62
Cookham	2,955.40	159,786.00
Cox Green	3,030.00	193,073.00
Datchet	2,272.40	144,531.00
Eton	1,827.40	147,360.00
Horton	466.50	45,560.00
Hurley	1,008.60	34,000.00
Old Windsor	2,391.00	175,822.00
Shottesbrooke	80.90	0.00
Sunningdale	3,528.40	234,042.25
Sunninghill & Ascot	6,626.30	338,267.00
Waltham St. Lawrence	686.80	31,500.00
White Waltham	1,304.30	179,225.00
Wraybury	2,126.70	134,400.00
	33,496.50	2,091,760.50
Unparished Areas		
Maidenhead	22,447.30	822,918.02
Windsor	13,798.70	505,860.34
	69,742.50	3,420,538.86

(Explanatory Note: These figures are the tax bases for each parished and unparished area of the Council)

- c) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25, (excluding Parish Precepts and Special Expenses) is £89,559,134
- d) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
- i) £120,812,353
being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
- (Explanatory Note: This is the net expenditure of the Council (including parish precepts, Adult Social Care precept and Special Expenses)*
- ii) £27,832,680
being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(Explanatory Note: This figure includes non-specific grants, and Business Rate income due to the Council from the Government, together with any surplus on the Council's Collection Fund.)

- iii) £92,979,673
being the amount by which the aggregate at (d) (i) above exceeds the aggregate at (d) (ii) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31A(4) of the Act).
(Explanatory Note: This is the council tax requirement of the Council (including parish precepts, Adult Social Care precept and Special Expenses)
- iv) £1,333.19
being the amount at (d) (iii) above (Item R), all divided by Item T ((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 Parish precepts).
(Explanatory Note: This figure is the average Band D Council Tax including Parish Precepts, Adult Social Care precept and Special Expenses.)
- v) £3,420,539
being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act (as per Annex I3).
(Explanatory Note: This figure is the aggregate of Parish Precepts and Special Expenses.)
- vi) £1,284.14
being the amount at (d) (iv) above less the result given by dividing the amount at (d) (v) above by Item T (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 Parish Precept or Special Expense relates.
(Explanatory Note: This figure is the Band D Council Tax including Adult Social Care Precept, excluding Parish Precepts, and Special Expenses.)
- e) To note that the Thames Valley Police and Crime Commissioner and the Royal Berkshire Fire Authority have issued or will shortly issue precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table in Appendix C
- f) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables in Appendix B as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.
- g) Determine whether the Council's basic amount of Council Tax for 2024/25 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

2024/25 Billing - Ctax											
	a)	Parish Only									
	b)	Parish & RBWM (excl. ASC Precept)									
	c)	Total (incl. Fire, Police & ASC precept)									
		Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	%age Change	
					2024/25						
		RBWM - General expense	731.53	853.46	975.38	1,097.30	1,341.14	1,584.99	1,828.83	2,194.60	+3.45%
		RBWM - Adult social care	124.56	145.32	166.08	186.84	228.36	269.88	311.40	373.68	+15.06%
		Total	856.09	998.78	1,141.46	1,284.14	1,569.50	1,854.87	2,140.23	2,568.28	+4.99%
		RBWM - Special expense	24.44	28.51	32.59	36.66	44.81	52.95	61.10	73.32	+2.98%
		Thames Valley PCC	179.52	209.44	239.36	269.28	329.12	388.96	448.80	538.56	+5.07%
		Berkshire Fire authority	54.21	63.24	72.28	81.31	99.38	117.45	135.52	162.62	+2.99%
		Bisham a)	41.93	48.91	55.90	62.89	76.87	90.84	104.82	125.78	+16.03%
		Bisham b)	773.46	902.37	1,031.28	1,160.19	1,418.01	1,675.83	1,933.65	2,320.38	+4.06%
		Bisham c)	1,131.75	1,320.37	1,509.00	1,697.62	2,074.87	2,452.12	2,829.37	3,395.24	+5.28%
		Bray a)	34.11	39.80	45.48	51.17	62.54	73.91	85.28	102.34	+5.37%
		Bray b)	765.64	893.26	1,020.86	1,148.47	1,403.68	1,658.90	1,914.11	2,296.94	+3.53%
		Bray c)	1,123.93	1,311.26	1,498.58	1,685.90	2,060.54	2,435.19	2,809.83	3,371.80	+4.92%
		Cookham a)	36.05	42.05	48.06	54.07	66.09	78.10	90.12	108.14	+14.46%
		Cookham b)	767.58	895.51	1,023.44	1,151.37	1,407.23	1,663.09	1,918.95	2,302.74	+3.92%
		Cookham c)	1,125.87	1,313.51	1,501.16	1,688.80	2,064.09	2,439.38	2,814.67	3,377.60	+5.18%
		Cox Green a)	42.48	49.56	56.64	63.72	77.88	92.04	106.20	127.44	+3.01%
		Cox Green b)	774.01	903.02	1,032.02	1,161.02	1,419.02	1,677.03	1,935.03	2,322.04	+3.42%
		Cox Green c)	1,132.30	1,321.02	1,509.74	1,698.45	2,075.88	2,453.32	2,830.75	3,396.90	+4.83%
		Datchet a)	42.40	49.47	56.53	63.60	77.73	91.87	106.00	127.20	+0.13%
		Datchet b)	773.93	902.93	1,031.91	1,160.90	1,418.87	1,676.86	1,934.83	2,321.80	+3.26%
		Datchet c)	1,132.22	1,320.93	1,509.63	1,698.33	2,075.73	2,453.15	2,830.55	3,396.66	+4.71%
		Eton a)	53.76	62.72	71.68	80.64	98.56	116.48	134.40	161.28	+13.59%
		Eton b)	785.29	916.18	1,047.06	1,177.94	1,439.70	1,701.47	1,963.23	2,355.88	+4.08%
		Eton c)	1,143.58	1,334.18	1,524.78	1,715.37	2,096.56	2,477.76	2,858.95	3,430.74	+5.28%
		Horton a)	65.11	75.96	86.81	97.66	119.36	141.06	162.77	195.32	-0.15%
		Horton b)	796.64	929.42	1,062.19	1,194.96	1,460.50	1,726.05	1,991.60	2,389.92	+3.14%
		Horton c)	1,154.93	1,347.42	1,539.91	1,732.39	2,117.36	2,502.34	2,887.32	3,464.78	+4.60%
		Hurley a)	22.47	26.22	29.96	33.71	41.20	48.69	56.18	67.42	-1.78%
		Hurley b)	754.00	879.68	1,005.34	1,131.01	1,382.34	1,633.68	1,885.01	2,262.02	+3.28%
		Hurley c)	1,112.29	1,297.68	1,483.06	1,668.44	2,039.20	2,409.97	2,780.73	3,336.88	+4.76%
		Old Windsor a)	49.02	57.19	65.36	73.53	89.87	106.21	122.55	147.06	+1.53%
		Old Windsor b)	780.55	910.65	1,040.74	1,170.83	1,431.01	1,691.20	1,951.38	2,341.66	+3.33%
		Old Windsor c)	1,138.84	1,328.65	1,518.46	1,708.26	2,087.87	2,467.49	2,847.10	3,416.52	+4.75%
		Shottesbrooke a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***
		Shottesbrooke b)	731.53	853.46	975.38	1,097.30	1,341.14	1,584.99	1,828.83	2,194.60	+3.45%
		Shottesbrooke c)	1,089.82	1,271.46	1,453.10	1,634.73	1,998.00	2,361.28	2,724.55	3,269.46	+4.90%
		Sunningdale a)	44.22	51.59	58.96	66.33	81.07	95.81	110.55	132.66	+3.08%
		Sunningdale b)	775.75	905.05	1,034.34	1,163.63	1,422.21	1,680.80	1,939.38	2,327.26	+3.43%
		Sunningdale c)	1,134.04	1,323.05	1,512.06	1,701.06	2,079.07	2,457.09	2,835.10	3,402.12	+4.83%
		Sunninghill & Ascot a)	34.03	39.71	45.38	51.05	62.39	73.74	85.08	102.10	+31.34%
		Sunninghill & Ascot b)	765.56	893.17	1,020.76	1,148.35	1,403.53	1,658.73	1,913.91	2,296.70	+4.43%
		Sunninghill & Ascot c)	1,123.85	1,311.17	1,498.48	1,685.78	2,060.39	2,435.02	2,809.63	3,371.56	+5.55%
		Waltham St. Lawrence a)	30.57	35.67	40.76	45.86	56.05	66.24	76.43	91.72	+9.32%
		Waltham St. Lawrence b)	762.10	889.13	1,016.14	1,143.16	1,397.19	1,651.23	1,905.26	2,286.32	+3.67%
		Waltham St. Lawrence c)	1,120.39	1,307.13	1,493.86	1,680.59	2,054.05	2,427.52	2,800.98	3,361.18	+5.02%

<i>White Waltham</i>	a)	91.61	106.87	122.14	137.41	167.95	198.48	229.02	274.82	+34.28%
<i>White Waltham</i>	b)	823.14	960.33	1,097.52	1,234.71	1,509.09	1,783.47	2,057.85	2,469.42	+6.16%
<i>White Waltham</i>	c)	1,181.43	1,378.33	1,575.24	1,772.14	2,165.95	2,559.76	2,953.57	3,544.28	+6.71%
<i>Wraysbury</i>	a)	42.13	49.16	56.18	63.20	77.24	91.29	105.33	126.40	+6.52%
<i>Wraysbury</i>	b)	773.66	902.62	1,031.56	1,160.50	1,418.38	1,676.28	1,934.16	2,321.00	+3.61%
<i>Wraysbury</i>	c)	1,131.95	1,320.62	1,509.28	1,697.93	2,075.24	2,452.57	2,829.88	3,395.86	+4.96%
<i>Unparished areas</i>	a)	24.44	28.51	32.59	36.66	44.81	52.95	61.10	73.32	+2.98%
<i>Unparished areas</i>	b)	755.97	881.97	1,007.97	1,133.96	1,385.95	1,637.94	1,889.93	2,267.92	+3.43%
<i>Unparished areas</i>	c)	1,114.26	1,299.97	1,485.69	1,671.39	2,042.81	2,414.23	2,785.65	3,342.78	+4.86%

2024/25 - Council tax - billing							
Parish Precepts compared to last year	2023/24				2024/25		C. Tax
	Tax Base	Precepts / Special Expenses	Council Tax	Tax Base	Precepts / Special Expenses	Council Tax	(+) Increase / (-) Decrease
	Band D	£	Band D (£)	Band D	£	Band D (£)	%age
Parish							
Bisham	737.95	39,998	54.20	726.70	45,702	62.89	+16.03%
Bray	4,481.83	217,633	48.56	4,465.10	228,493	51.17	+5.37%
Cookham	2,980.26	140,781	47.24	2,955.40	159,786	54.07	+14.46%
Cox Green	3,058.25	189,173	61.86	3,030.00	193,073	63.72	+3.01%
Datchet	2,275.47	144,531	63.52	2,272.40	144,531	63.60	+0.13%
Eton	1,833.55	130,165	70.99	1,827.40	147,360	80.64	+13.59%
Horton	465.79	45,560	97.81	466.50	45,560	97.66	-0.15%
Hurley	1,019.83	35,000	34.32	1,008.60	34,000	33.71	-1.78%
Old Windsor	2,427.73	175,822	72.42	2,391.00	175,822	73.53	+1.53%
Shottesbrooke	83.01	0	0.00	80.90	0	0.00	***
Sunningdale	3,558.08	228,962	64.35	3,528.40	234,042	66.33	+3.08%
Sunninghill & Ascot	6,698.39	260,360	38.87	6,626.30	338,267	51.05	+31.34%
Waltham St. Lawrence	691.29	29,000	41.95	686.80	31,500	45.86	+9.32%
White Waltham	1,299.91	133,014	102.33	1,304.30	179,225	137.41	+34.28%
Wraysbury	2,157.51	128,000	59.33	2,126.70	134,400	63.20	+6.52%
Unparished Areas	36,481.35	1,298,736	35.60	36,246.00	1,328,778	36.66	+2.98%
Total	70,250.20			69,742.50			
Average Parish		126,533	57.18		139,451	62.99	10.2%
RBWM and Major Preceptors compared to last year.							
	2023/24	2024/25	C. Tax				
RBWM and Major Preceptors compared to last year.							
	Band D (£)	Band D (£)	Increase/ (Decrease)				
RBWM (incl. ASC precept & SE)	1,258.71	1,320.80	4.9%				
PCC for Thames Valley	256.28	269.28	5.1%				
Royal Berks Fire Authority	78.95	81.31	3.0%				
SUB-TOTAL	1,593.94	1,671.39	4.9%				
Parish (average)	57.18	62.99	10.2%				
TOTAL	1,651.12	1,734.38	5.0%				

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Estimated cost of special expenses in 2024/25		
Service area	2023/24	2024/25
Allotments	5,960	6,098
Street and footway lighting	445,368	455,670
Recreation grounds and open spaces	805,118	823,606
Town centre management	37,402	38,267
Administration of the Town Forum	5,021	5,137
Total	1,298,869	1,328,778

Allocated to Un-parished areas	2023/24	2024/25
Council Tax Base: Maidenhead	22,644.9	22,447.3
Council Tax Base: Windsor	13,836.4	13,798.7
Total	36,481.4	36,246.0
Precept Tax Band D	1,298,736	1,328,778
Council Tax Band D	35.60	36.66
Increase in Band D	2.98%	2.98%

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Appendix E - Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact equality@rbwm.gov.uk

www.rbwm.gov.uk



1. Background Information

Title of policy/strategy/plan:	Council Tax 2024/25
Service area:	Finance
Directorate:	Resources

Provide a brief explanation of the proposal:

- What are its intended outcomes?
- Who will deliver it?
- Is it a new proposal or a change to an existing one?

This report proposes a 4.99% increase in Council Tax for 2024/25.

2. Relevance Check

Is this proposal likely to directly impact people, communities or RBWM employees?

- If No, please explain why not, including how you've considered equality issues.
- Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)

Proposal will increase council tax for all borough residents. No significant increased impact compared to previous years.

If 'No', proceed to 'Sign off'. If unsure, please contact equality@rbwm.gov.uk

3. Evidence Gathering and Stakeholder Engagement

<p>Who will be affected by this proposal? For example, users of a particular service, residents of a geographical area, staff</p>
<p>Among those affected by the proposal, are protected characteristics (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) disproportionately represented? For example, compared to the general population do a higher proportion have disabilities?</p>
<p>What engagement/consultation has been undertaken or planned?</p> <ul style="list-style-type: none">• How has/will equality considerations be taken into account?• Where known, what were the outcomes of this engagement?
<p>What sources of data and evidence have been used in this assessment? Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.</p>

4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age		n/a	n/a
Disability		n/a	n/a
Sex		n/a	n/a
Race, ethnicity and religion		n/a	n/a
Sexual orientation and gender reassignment		n/a	n/a
Pregnancy and maternity		n/a	n/a
Marriage and civil partnership		n/a	n/a
Armed forces community		n/a	n/a
Socio-economic considerations e.g. low income, poverty	A 5% increase in council tax levels will disproportionately affect those on lower incomes		X
Children in care/Care leavers		n/a	n/a

5. Impact Assessment and Monitoring

If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.

What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it? For example, adjustments needed to accommodate the needs of a particular group
Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this? <ul style="list-style-type: none">For planned future actions, provide the name of the responsible individual and the target date for implementation.
Council Tax Reduction Scheme Applications under s13A(1)(c) for discretionary relief Financial Inclusion officers now employed to assist people to claim benefits
How will the equality impacts identified here be monitored and reviewed in the future? See guidance document for examples of appropriate stages to review an EQIA.
Levels of take up of CTRS and discretionary funds will be monitored

6. Sign Off

Completed by: Raman Singla	Date: 13.2.24
Approved by: Andrew Vallance	Date: 15.2.24

If this version of the EQIA has been reviewed and/or updated:

Reviewed by:	Date:
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