

# Public Document Pack

## Notice of Meeting

### Council

Councillors Neil Knowles (Chair), Simon Bond (Vice-Chair), Clive Baskerville, Adam Bermange, George Blundell, David Buckley, Mandy Brar, Catherine Del Campo, Alison Carpenter, Richard Coe, Suzanne Cross, Carole Da Costa, Wisdom Da Costa, Devon Davies, Karen Davies, Jack Douglas, Genevieve Gosling, Jodie Grove, Geoff Hill, Mark Howard, Maureen Hunt, Lynne Jones, Ewan Larcombe, Sayonara Luxton, Asghar Majeed, Siân Martin, Chris Moriarty, Helen Price, Gary Reeves, Joshua Reynolds, Julian Sharpe, George Shaw, Gurch Singh, Kashmir Singh, John Story, Helen Taylor, Amy Tisi, Julian Tisi, Leo Walters, Simon Werner and Mark Wilson

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**Thursday 29 February 2024 7.00 pm**

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

A handwritten signature in black ink, appearing to read 'Stephen Evans'.

**Stephen Evans  
Chief Executive**

### Agenda

Item	Description	Page
1	<b>Apologies for Absence</b> To receive any apologies for absence	
2	<b>Council Minutes</b> To receive the minutes of the meetings of Council held on 10 October and 21 November 2023.	5 - 26
3	<b>Declarations of Interest</b> To receive any declarations of interest	27 - 28
4	<b>Mayor's Communications</b> To receive such communications as the Mayor may desire to place before the Council	29 - 30
5	<b>Public Questions</b> The deadline for public questions (which must be directly related to the budget) is midday on Monday 26 February 2024. A supplement listing valid questions received will be added to the agenda after the deadline.	

	<p><i>The Council will set aside a period of 30 minutes to deal with public questions, which may be extended at the discretion of the Mayor in exceptional circumstances. The councillor who provides the initial response will do so in writing. The written response will be published as a supplement to the agenda by 5pm one working day before the meeting. The questioner shall be allowed up to one minute to put a supplementary question at the meeting. The supplementary question must arise directly out of the reply provided and shall not have the effect of introducing any new subject matter. A councillor responding to a supplementary question will have two minutes to respond.</i></p>	
6	<p><b>Petitions</b></p> <p>To receive any petitions presented by councillors on behalf of residents.</p> <p><i>Notice of the petition must be given to the Service Lead – Electoral and Democratic Services no later than noon on the last working day prior to the meeting. A councillor submitting a Petition may speak for no more than 2 minutes to summarise the contents of the Petition.</i></p>	
7	<p><b>Council Tax 2024/25</b></p> <p>To agree the proposed RBWM council tax charges for 2024/25.</p> <p>To also note the proposed charges by other precepting bodies, including the police and fire authorities, and individual parishes.</p>	To Follow
8	<p><b>Budget 2024/25</b></p> <p>To consider the Council’s proposed revenue and capital budgets for 2024/25 and the Medium-Term Financial Strategy (MTFS) through to 2028/29.</p> <p>The appendices summarised in the report and appended to it provide detailed information in each of the areas and all form part of the plans in the short to medium term:</p> <ul style="list-style-type: none"> <li>• Appendix A Council Plan</li> <li>• Appendix B Response to budget consultation</li> <li>• Appendix C MTFS &amp; MTFS graph</li> <li>• Appendix D Growth</li> <li>• Appendix E Efficiencies</li> <li>• Appendix F Fees and Charges</li> <li>• Appendix G Flexible Use of Capital Receipts</li> <li>• Appendix H Capital Strategy</li> <li>• Appendix I Capital Bids 2024/25 and Consolidated Capital Programme</li> <li>• Appendix J Detail of Highways and Footways capital expenditure</li> <li>• Appendix K Treasury Strategy</li> <li>• Appendix L Dedicated schools grant</li> <li>• Appendix M RBWM Pay Policy</li> <li>• Appendix N EQIAs</li> <li>• Appendix O Report of the CFO</li> <li>• Appendix P Minutes of the Corporate Overview and Scrutiny committee</li> </ul>	31 - 232

	As recommended by Cabinet, Council is asked to consider all the information provided and approve the council's approach to balancing the budget.	
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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](mailto:kirsty.hunt@rbwm.gov.uk), with any special requests that you may have when attending this meeting.

Published: Wednesday 21 February 2024



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# Public Document Pack Agenda Item 2

COUNCIL - 10.10.23

## **AT A MEETING OF THE BOROUGH COUNCIL held in the Council Chamber - Town Hall - Maidenhead on Tuesday 10 October 2023**

PRESENT: The Mayor (Councillor Neil Knowles), The Deputy Mayor (Councillor Simon Bond)

Councillors Clive Baskerville, Adam Bermange, David Buckley, Mandy Brar, Catherine Del Campo, Alison Carpenter, Richard Coe, Carole Da Costa, Wisdom Da Costa, Devon Davies, Karen Davies, Jack Douglas, Jodie Grove, Geoff Hill, Mark Howard, Maureen Hunt, Lynne Jones, Ewan Larcombe, Sayonara Luxton, Siân Martin, Chris Moriarty, Helen Price, Gary Reeves, Joshua Reynolds, Julian Sharpe, George Shaw, Gurch Singh, Kashmir Singh, John Story, Helen Taylor, Amy Tisi, Julian Tisi, Leo Walters, Simon Werner and Mark Wilson

Officers: Stephen Evans, Elaine Browne, Elizabeth Griffiths, Andrew Vallance and Kirsty Hunt

### **Minutes reflection**

Before the meeting started the Mayor led a minute's reflection on the terrible events that had happened in Israel over the weekend and to spare a thought of all those still affected by the awful situation that was continuing there.

#### 31. Apologies for Absence

Apologies for absence were recorded for Councillors Gosling and Majeed.

It was noted that Councillors Blundell and Cross were in attendance remotely and took no part in the vote on any item.

#### 32. Declarations of Interest

There were none declared.

#### 33. Public Questions

##### **a) This question was withdrawn.**

The Mayor confirmed that Mr Baldwin's question and supplementary had been withdrawn in advance of the meeting.

##### **b) Fiona Tattersall of Riverside ward asked the following question of Councillor Jones, Deputy Leader of the Council and Cabinet Member for Finance**

The residents of RBWM have been told there is a debt of £203 million. Over how many years has this been accumulated and why?

Written response: *The debt has been accumulated since 1998 when the new RBWM Unitary Council inherited a share of Berkshire County Council Debt and Outstanding loans relating to this particular debt amount to £3.2m.*

*Councils regularly use, and indeed are advised to use, available internal cash to fund capital projects in order to avoid incurring interest charges which means that borrowing dates do not neatly align with the purchase of assets making it more difficult to directly relate individual*

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*drawdowns to spend. Looking at cost lines over 4m there has been some high value items such as:*

<i>Braywick Leisure Centre</i>	<i>38.5m</i>
<i>Vicus Way Car Park</i>	<i>13.35m</i>
<i>Windsor Office Accommodation (York House)</i>	<i>10.2m</i>
<i>Broadway Car Park &amp; Central House Scheme</i>	<i>8m</i>
<i>Waste Vehicles</i>	<i>5m</i>
<i>St Clouds Way Ten Pin Bowl- Purchase Leasehold Int</i>	<i>4.6m</i>
<i>School Expansions and maintenance</i>	<i>53m</i>
<i>Roads Resurfacing-Transport Asset &amp; Safety</i>	<i>15.3m</i>

*Although there would be government funding for a proportion of school expansion projects. There are just under 900 lines of capital spend over the last 10 years.*

*In 2019 we were told the debt would be repaid by 2024. By 2020 published papers indicated that this debt would be paid back from £425m of capital receipts and grants by 2035. The rising value of debt over the last decade is shown in the table below:*

<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24 forecast</i>
<i>£59m</i>	<i>£59m</i>	<i>£60m</i>	<i>£68m</i>	<i>£93m</i>	<i>£148m</i>	<i>£222m</i>	<i>£192m</i>	<i>£206m</i>	<i>£233m</i>	<i>£204m</i>

Fiona Tattersall asked, through the Mayor, for clarification that there was only £3.2 million of the loans taken out to pay the original old County Council debt left on the council books.

Councillor Jones confirmed that the residue of the original loans amounted to £3.2m.

**c) Andrew Hill of Boyn Hill ward asked the following question of Councillor Jones, Deputy Leader of the Council and Cabinet Member for Finance**

Currently the council's debts stand at £203m. The impression I got from recent meetings was that Cabinet were unsure how all these debts were incurred. Does RBWM have best value reports underpinning all of these expenditures, and why are income generating assets like community centres left empty or demolished?

Written response: *The increase in debt can be seen from 2016 to 2020. Councils regularly use, and indeed are advised to use, available internal cash to fund capital projects in order to avoid incurring interest charges which means that borrowing dates do not neatly align with the purchase of assets making it more difficult to directly relate individual drawdowns to spend.*

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*However, CIPFA, in their 2020 Report stated that their overall concern was ‘that the lack of financial transparency and Medium Term Financial Planning over a number of years has masked the financial problems that RBWM were facing and that, potentially, could have been avoided.’*

*They also stated ‘Overall we have concerns that:*

- *Members were able to circumvent RBWM’s approved policy framework to include additional schemes in the capital programme without appropriate challenge from officers;’ and*
- *Schemes appeared in the Capital Programme with no business case;*

*My understanding of the process is that where capital expenditure does not relate to service delivery and is proposed to fund an investment with financial return, the business case relating to that proposal would be published at the time as part of the Cabinet consideration of the investment.*

*The asset portfolio is under review, especially in light of the current financial situation and all options for income generation are being considered.*

Andrew Hill noted that Councillor Werner had previously used the phrase “fake budget”. He observed that although councillors were warned in the code of conduct not to criticise officers, he considered that there was a risk that the meeting would be a “fake meeting” without discussing how previous administrations were enabled and cited examples which he said should not happen in a best-value authority.

Andrew Hill asked whether it represented best-value to keep community centres empty, when there were community groups offering to pay rent, which would surely reduce the council’s debts and save services.

Councillor Jones responded that the Council was reviewing all of their assets and if there was a viable business case for rental to groups when compared with other options then it would be considered.

Councillor Werner, Leader of the Council replied to the points made and stated that it was councillors who make the decisions and not officers. Officers advise but councillors decide. He added that as seen within the budget Conservative councillors decided to build up large levels of debt with no real plan to pay them; decided to build a massive car park for commuters in the middle of lockdown, not knowing how work patterns would change; decided to use out of date inflation figures in their February budget and fixed the budget two months before they needed to in December giving them the wrong inflation rate and decided to include a whole list of savings targets that they knew would be impossible to achieve. He stated that Conservative councillors knew all these things as they were raised repeatedly at budget meetings but these decisions were made. He stated that it was therefore their job to fix the mess.

### **d) Andrew Hill of Boyn Hill ward asked the following question of Councillor Jones, Deputy Leader of the Council and Cabinet Member for Finance**

According to the South West Maidenhead SPD, the funding gap for the golf club site theoretically underpinning the medium term plan capital receipts is £47.4m. Given developers report problems with inflation, raw materials, and housing market, does RBWM now expect a much smaller return if developed, and has this loss been quantified for the MTFP?

Written response: *The £47.4m you reference is the estimated required infrastructure investment above the CIL receipts expected and is expected to be funded by S106 contributions from the developments. There isn’t a direct relationship between the*

*infrastructure funding and the council's potential financial return as a landowner which forms part of the MTFP.*

*Discussions around all asset income are ongoing and while revisions of the MTFP will be updated with the latest estimates given to Finance, they will only be considered final as and when decisions are made.*

Andrew Hill reported that Councillor Werner said that the golf club value projections were "inaccurate finger in the air predictions" and in February, Councillor Julian Tisi had suggested that the golf club receipts were as low as £120m. He stated that developers at Harvest Hill South had rejected the Council's simple preferred model of s106 funding which the council says would lead to "greater uncertainty" on the funding of essential infrastructure. He continued that councillors had allowed the Property Company to transfer massive unknown cost risks from developers onto tax payers citing the Magnet deal and HS2 as examples. He concluded that The Transparency Code 2015 stated that "commercial confidentiality" was not breached by the routine publication of public contracts, and advised councils transparently to publish them all. He asked whether this would be done.

Councillor Jones responded that she had asked officers to consider the transparency code 2015 guidance and would seek to publish contracts as long as they do not break commercial confidentiality. She asked that it be noted that some contracts were negotiated over a period of time so would not be published until all negotiations were complete.

34. Update on Council's current financial position

The Council discussed the update on the Council's current financial position. The Mayor referred the councillors present to the series of slides which had been circulated with the agenda and noted that all councillors had received an in depth briefing from the Chief Executive and the Section 151 Officer before the meeting.

Councillor Jones, Deputy Leader of the Council and Cabinet Member for Finance explained that she was proposing the slightly altered motion because the background report was written in her name, as discussed at Cabinet. Councillor Jones proposed the following motion:

*This Council supports the actions being taken by the Cabinet and senior leadership team to reduce the financial deficit facing the Council and agrees all councillors need to take responsibility for ensuring this Council does all it can to achieve financial sustainability.*

Councillor Jones spoke to the motion explaining that the report detailed the current forecast for the years outturn was an overspend of £7.3m that reduces to £3.6m when all contingency funding had been allocated. This would reduce reserves to £6.6m which was below the minimum requirement of £7.9m as set in February 2023. The budget gap for 2024/25 currently sat at £6.2m. Officers and lead members were working hard to bring that down and much of this work would be seen in the draft budget due to be considered at Cabinet in November. She stated that the scale of the budget gaps put the Council at risk of a Section 114 notice unless urgent action was taken.

She stated that the causes were self-evident: higher than budgeted inflation had added a £1m pressure to contracts; the high level of debt compared to revenue budget had increased borrowing costs which meant this was now forecast to be £8m this year and £14m next; as well as the increasing demand and cost for social care. She continued that when also factoring in recruitment difficulties, made worse by this council's salaries being lower than neighbouring councils resulting to the use of more expensive agency staff and the indication that a number of 'high risk' savings were unlikely to be achieved this added another £2m pressure. She referred to this as a perfect storm which the low level of reserves, at £10.2m,



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could not absorb. She stated that the Administration and officers had put together a plan to get the council out of the inherited mess but it must be implemented and must succeed.

She had reflected on the budget approved in February 2020, when the officers made an 'at risk' statement and reread the comments around closing the budget gap. She noted that at paragraph 9.5 the report stated that there was considerable uncertainty around the size and scale of future budget gaps and that RBWM was already a low spending council that restrained it from reducing costs. Councillor Jones set out the seven principles proposed in 2020 noting that it was difficult to measure any success as financial resilience had not improved. She stated that given those principles the Council's Reserves should currently be standing at £18.8m but they were not. She continued that the budget papers in February 2023 stated that Council Reserves were under considerable pressure. Whilst Reserves were strengthened in 2021/22 for 2022/23 they remained low. She observed that Reserves should only be used to smooth and mitigate short term impacts as they were one-off sources of funding so should never be relied upon in lieu of a financially sustainable budget, but they can be used to manage short-term risks whilst longer-term, often transformative, solutions were put in place. She concluded that those longer-term solutions had not materialised and one-off funding appeared to have 'filled in' the budget gaps.

Councillor Jones reported that the Council could have absorbed the demand and inflationary pressures as although it would have been challenging and prevented investment in some services it was, in her view, achievable. However, she observed that the borrowing costs on the council's debt (carried over from 2019) had pushed the council to a tipping point. The debt seemed to have escalated without control over the four years 2015-2019.

Councillor Jones highlighted the following points of the plan:

- establishment of a spending review panel,
- challenge sessions to go through forecasts, pressures and opportunities
- transformation of services by putting in processes and systems that allowed a more efficient use of resources
- maximisation of income.

Councillor Jones stated that with the International Monetary Fund (IMF) warning that interest rates would need to stay high into 2024, it was essential that the Council reduced its debt.

Councillor Jones summarised what she considered her councillor colleagues could do. She asked councillors to support the officers in strengthening the council's governance, challenge constructively through the scrutiny system, be aware of opportunities to generate income and let officers know their thoughts. The budget process was being finalised and she asked that they feed-in to that process. There would be engagement sessions for the Corporate Plan and noted that opinions gained through those processes could influence change. She concluded that she was confident they had a senior leadership team who, with members support could bring about the change needed.

Councillor Werner, Leader of the Council and Cabinet Member for Community Partnerships, Public Protection and Maidenhead seconded the motion.

Councillor Larcombe advised he had some proposed changes and explained each proposed alteration to the motion as written:

- 'This' should be replaced by 'RBWM' to make it precisely clear
- Insert 'inherited' because it was an issue created by somebody else
- Remove 'the' and add 'this'
- Remove the quantitative word 'increase' in the original wording and replace with 'improve'
- Extend reference to sustainability to include social and environmental sustainability because they all cost money as this would affect other areas.

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Councillor Larcombe advised he was not asking for more money even though the River Thames scheme needed £53m and he had found the true reason why this had not happened. He also requested a recorded vote.

Councillor Jones did not accept the proposed alterations to the substantive motion.

Councillor Larcombe therefore proposed the following alterations which were seconded by Councillor Wisdom Da Costa:

*This **RBWM** Council supports the actions being taken by the Cabinet and senior leadership team to reduce the **inherited** financial deficit facing the **this** Council and agrees all councillors need to take responsibility for ensuring this Council does all it can to **achieve improve its financial, social and environmental** sustainability.*

Upon considering the proposal the Mayor concluded that the wording changes edited the substantive motion rather than acting as an amendment and therefore did not accept the changes. Subsequently the meeting returned to the substantive motion.

Councillor Walters opened the debate by stating he was surprised that within five months of the election the new Administration was already blaming the Conservatives for financial troubles. He stated that in February the council had set the lowest council tax in the country, had a reserve of £10,000 and now the Liberal Democratic Administration were beginning to panic. He continued that everyone had debt, it had to be managed and kept in perspective.

Councillor Reynolds considered that this was one of the most important motions the Council had considered in his time as a councillor as these financial problems had long running consequences being a mixture of both long-term problems and more recent issues around debt interest, refinancing and Capital spending projects. He stated the current Liberal Democratic partnership was committed to fixing the mess. He observed that residents had chosen to remove the majority of Conservative counsellors instead had elected hardworking Liberal Democrat and independent councillors who were champions for the community to make decisions. Reflecting on comments in the Maidenhead Advertiser he stated that anything less than knowing the problems that you face was an abdication of responsibility, that one of the first things the new Administration had done was found out the problems and develop a plan. He noted that they acknowledged that there were going to be difficult decisions and the 12-point plan had been laid out to get the problems sorted so he was fully behind it.

Councillor Wilson reflected that when he looked at the Borough's debt he asked what they had to show for it and how was it allowed to build up. He noted that the Council had some assets such as the Braywick Leisure Centre, and the Vicus Way car park. He noted that they also had some slightly less bad roads, and some slightly less bad school buildings, but not £203m worth of assets that were covering their financing costs. He questioned whether there were robust processes and assessments of the capital projects and their financing during 2016 and 2020 when the debts were incurred. He referred colleagues to the report by the Chartered Institute of Public Finance and Accountancy (CIPFA) as presented to Cabinet on 26 June 2020. In a previous review, CIPFA had looked into a ward issue where they found a lack of transparency around the financial implementation of capital schemes. As a consequence of those findings, CIPFA extended their scope to a wider review of financial processes, management and governance in the Borough. Councillor Wilson explained that CIPFAs report found many weaknesses and highlighted two points as typical of the conclusions:

- 1.5 RBWM needs to address a large range of issues in relation to governance and financial management in order to demonstrate that it is managing its finances in a legal, transparent, professional and competent way.

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2.60 RBWM's capital investment plans are not linked to affordability. The budget report does not set out the ongoing costs of the capital programme, how it is intended to be financed and the risks to RBWM's future financial sustainability.

Summarising other comments, CIPFA had concluded that there was no robust or transparent medium term financial plan, no effective Capital Strategy, and no risk assessment of the Capital Plans. Councillor Wilson stated that in his 30 years as a qualified chartered accountant he had never seen such a damning audit or review report. Focussing on the future he applauded the new Administration for bringing the dire financial situation into the light and would take the opportunities to support improvements in processes and reviews through his work on the Audit Committee and on the Corporate Overview and Scrutiny Panel.

Councillor Reeves reiterated comments on the borrowing approach taken by the previous Administration. He thanked the current senior leadership for the strength of responding to their fiscal responsibilities and not shrinking away from such a difficult message and decisions ahead. He stated that RBWM needed an improved contract management functionality and approach to reduce pressures being leveraged on the stretched budget. Asking how to reduce costs within existing contracts and upcoming contractual renewals and negotiations to ensure a value of money proposition and services from the council's large contractual commitments. He was pleased to see a spending control panel being set up to oversee any requested non-essential spending. He stated that within his ward residents' response had been a sense of understanding and support for what needed to be done, in the right way, to give a sustainable future for the borough. He concluded that the motion was about ensuring the council was given the tools to fix its financial problems and construct a strong stable and robust foundation for financial health. These were not only words but actions that needed to be followed through.

Councillor Julian Tisi stated that the financial situation that RBWM currently found itself in should not come as a shock, given that the reasons were outlined by CIPFA three years before. CIPFA made it clear that the Council were on the brink of Section 114 but COVID funding briefly masked the situation. He quoted from the CIPFA report relating to the approval process for the £350K neighbourhood improvement scheme being questionable, that the lack of financial transparency at RBWM had masked the financial problems and that there was no recognition that challenge was a good thing. He stated that the current situation should have been foreseen and challenged earlier e.g. servicing a £203m debt. Borrowing costs were reaching £14m in 2024/25 which was well over 10% of the council's annual budget. He noted that the significant increase in costs was due to interest rates but queried with debt financing coming up for renewal why had lower rates not been locked earlier. He concluded this was due to a lack of challenge, financial management or long-term planning. He stated this was a toxic combination of high spending, low reserves, unrealistic budgets, dodgy assumptions to balance the books and indeed reckless financial management. He confirmed his commitment as Chair of the Audit and Governance Committee to do what had to be done to bring the council finances back in order and to fix the mess.

Councillor Gurgh Singh reiterated comments on the financial management, borrowing approach and mismanagement of public assets taken by the previous Administration for the past 16 years. He focused on the previous disregard for warnings regarding speculative development and that the borough local plan containing sites that may meet housing quotas but failed to meet actual housing needs which exacerbated the housing crisis in the borough increasing housing list and pressure on residents and Council services. He concluded that the community deserved better and supported the motion in order to invest in a brighter and more sustainable future.

Councillor Devon Davies focused his comments supporting the motion on using the financial challenge as an opportunity not only to deliver a more cost-effective service to residents but also a superior one. He strongly encouraged cabinet members,

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scrutiny panels and officers to seriously consider the possibility of bringing more third-party service providers in house. Citing dealing with environmental crime, grounds maintenance, parking enforcement, waste management, highways and street lighting as examples where an internal service provider could be more transparent and responsive.

Councillor Martin stated that it was reported in the LGA Corporate Peer Challenge Report in January 2022 that scrutiny was improving and becoming less party political but there was still work to be done in encouraging the Executive to recognise the value of good scrutiny. She questioned whether the problems would have occurred had the value of scrutiny been understood. She stated that the new approach to scrutiny was to co-ordinate the work programme and include on forward plans issues that mattered to residents. She concluded that she supported the motion and as the Chair of Place Overview and Scrutiny Panel was looking forward to helping to bring heightened transparency and more awareness into the public domain.

Councillor Hill used a seafaring fable to reflect on the financial journey and challenges facing the council. He concluded that the council was now in realistic and capable hands with a definite plan to move forwards addressing the debts and flawed budget.

Councillor Del Campo advised the meeting that when savings proposals were made as part of the budget setting process, they were rated red, amber or green (RAG rated) depending on the level of risk associated with achieving them. She considered that it was reasonable for budgets to have some level of red risk in order to stretch the council to deliver better value for residents when the risks were known, and it was understood how to mitigate for the impact of not achieving them. She reflected that the previous budget carried £5.76m of red rated savings within Adult Services. She observed that officers had correctly predicted the number of people requiring residential care but before preventative initiatives could be implemented those numbers had been slashed by the previous Administration. She continued that this year's budget setting process would require difficult decisions to be made but the new Administration's aim was to do things better. She stated that 'transformation' would only be used to describe projects where genuine transformation was taking place and not as a code word for cuts. She committed to ensure that red rated savings were well defined, limited in scope and achievable under the right conditions rather than used to 'balance the books'.

Councillor Brar stated that when completing her end of year accounts for family or business she could not just make up the figures but did her forecast and accounts by understanding and planning how cost savings were to be made. She was distressed to learn that residents of Windsor and Maidenhead had been misled by the previous Administration who had avoided making hard decisions. She confirmed that she was supporting the motion.

Councillor Kashmir Singh reiterated comments on the size of debt left by the previous Conservative Administration and observed that was why they had not been re-elected. He referred to Vicus Way car park as a 'white elephant' whose usage had reduced so that operating costs were not covered by charges income. He supported the motion and was keen to work with fellow councillors to resolve the underlying issues of spending money without robust challenge to improve things.

Councillor Hunt stated that the motion being debated was a mask to give the go ahead on spending cuts, for the sale of any of the council's (residents') assets and unknown actions. She continued that if passed then it was giving 'carte blanche' to anything that was proposed in future and prevent objections. She asked colleagues to think carefully about what they were agreeing to. She continued that only six months into the new Administration and bankruptcy was already being threatened. She noted that delivering a balanced budget was challenging but stated that the previous Conservative Administration had managed to deliver a balanced budget in equally challenging times, had responded to crisis after crisis such as rising inflation costs and increasing needs from residents.

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The Mayor reminded the members present to give the other councillors the respect they deserved whilst they were speaking.

Councillor Hunt continued that at the June Cabinet meeting the Administration were working within the budget to mitigate pressures throughout the year; then at July's Cabinet when the medium-term financial plan for 24/25 to 28/29 was discussed the Deputy Finance Director stated there would not have been a budget gap if it was not for rising inflation and interest rates; in July's Audit and Governance Committee the rising interest rates and inflation were not even discussed and in September's Corporate Overview and Scrutiny Panel mention was made that the Panel had seen no enthusiasm for receiving reports on the 24/25 budget and a more expansive financial revenue report was asked to be scheduled. She stated that it had only been six months to show how this Administration had failed to grasp how to balance a budget.

Councillor Hunt continued that the previous Administration had delivered a budget that was balanced, with a modest underspend and in the last four years had doubled unallocated reserves. She stated that RBWM now sat comparably with the Berkshire unitary peers with increased levels of efficiency within the council and a clear plan to continue over the next four years.

Councillor Hunt noted the CIPFA report and that actions were taken. The 22/23 and 23/24 Capital programs were the smallest for years. This had reflected the Council's need to deliver value for money and reduce borrowing. The Council also had a clear plan to eliminate the bulk of the council's debt. The budget for 2023/24 was balanced and put up £1m back into reserves, gave staff a much needed pay rise and invested in the areas residents had told them they wanted money spent. It was deliverable but only if growth pressures were strictly controlled. Councillor Hunt concluded that the motion was a mask to hide wholesale agreement to spending cuts, the sale of assets and service cuts. She could not support the motion and did not agree with it.

Councillor Luxton stated that the Royal Borough of Windsor and Maidenhead's finances were not as the inexperienced Liberal Democratic Administration had described. The call for bankruptcy was a damning attempt to raise council tax beyond the threshold for already struggling residents. She stated that the last Conservative Administration was well managed through challenging times for the whole nation with finances notably strengthened. She reiterated the previous budget plan details as available in the public domain. She stated it was concerning to see alarming press headlines shared and printed even before any written financial statement was available. She considered it disappointing that, only after five months, the new Administration were projecting a £7.3m loss with no mention of the £3.3m contingency. There was no breakdown of the loss and no plans on how they intended to recover. She stated that they made no apologies for keeping council tax as low as possible for the borough's residents during a cost of living and energy crisis. She concluded that she did not support the motion.

Councillor Wisdom Da Costa reflected on what was required to deliver a balanced budget and stated that the Liberal Democrats had inherited an invidious position because the costs were wrong and unachievable in last year's figures. Therefore, consequently the actual situation seemed to be that the Conservative budget for 23/24 was a fallacy and had resulted in a £7m projected overspend. He asked it to be reflected that the new Administration were discovering information and if the Council had not followed the Conservatives' policies for the last 16 years then the Council would have had £30m more each year to spend on bin collections; supporting Adult Social Care; better provisions for schools so schools did not need to ask Parent Teacher Associations to bring in toilet rolls or books or pencils; would have had bus services that would have improved mobility rather than isolating the elderly in their houses and reducing carbon emissions; would have had better services for children in care; better parks and youth services.

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He continued that those 16 years of keeping council tax low had affected the vulnerable the most, children and the environment. He reflected that the assessment of affordability of debt had been wrong, decisions made were imprudent and if cuts to services were proposed it was because of those decisions over the past 16 years. He advised the meeting that he would have preferred Councillor Larcombe's motion for a number of reasons, considered the extraordinary meeting had been called too early, had received a 1 hour briefing yesterday with a short set of slides and not a 20-50 page report setting out options for both cuts and increasing income. He queried whether raising council tax was viable. He had not seen any cost options for improving environment, for improving enforcement, for improving Windsor Town Forum and accountability for Windsor residents.

The Mayor reminded those due to speak in the debate to stay on topic or else they would end up just repeating the same things over and over. He encouraged participants to listen to the debate and move the debate forward rather than going backwards and forwards.

Councillor Taylor commented that as elected representatives, regardless of political party, everyone had been elected to the Council to do the best for borough residents; to make difficult decisions and navigate difficult situations. She stated that everyone was in this situation right now whether they liked it or not. She fully supported the motion which detailed a plan to improve the situation and as elected members they had a duty of care to their residents. She concluded that she could not see a reason why any councillor would not support this motion and considered not doing so would be failing in their duty to those who elected them.

Councillor Price said that she fully supported the motion and would do her utmost to work collaboratively with officers, councillors and residents to get the Council out of the financial mess. She commented that listening to the debate it appeared that some speakers were unaware of what has been revealed at Cabinet. This had not been just by Cabinet Members but by senior officers, thorough briefings at Cabinet together with various documents laying out the plan. She observed that in the five months since the election she assumed it had taken so long to come to light was because it had been difficult to uncover the true situation. This indicated that the processes in place had not been as robust as they should have been, and she therefore hoped that fresh processes were being put in place.

She requested that, as responsible councillors, work needed to start on a longer-term plan for their residents. She had concerns about the validity of the capital data and wanted to be assured that it was going to be analysed and reviewed scrupulously. She commented that the budget process that had been previously followed had proven to be flawed and assumed there would be a new robust and transparent budget process for 24/25 and beyond. She stated that she agreed that generation of income was vital but observed that good ideas were not limited to officers and councillors and suggested tapping into ideas from residents. She was pleased to note that residents were being asked their views in the corporate plan engagement sessions. She concluded that she supported the motion.

Councillor Amy Tisi stated that the financial challenges facing the council was something they had always been willing to take on and were not afraid to get stuck into actions such as spending review panels to interrogate any request for spending over £500 and the budget challenge sessions. She committed that they would challenge officers to identify savings from already cut budgets whilst keeping in mind the risk to the most vulnerable residents. She commended the way that everyone working in RBWM and its partner organisations Optalis and Achieving for Children had embraced the challenge. She had observed officers and elected members working together towards a shared goal rather than burying their heads in the sand. She commented that the level of minimisation and deflection from Conservative councillors and their supporters was worrying. Adding that the claim that a forecast

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overspend was completely normal, nothing to worry about and the suggestion that council tax would be increased by more than 5%, when that was not within the council's power, summed up the irresponsible attitude of the Conservatives of the past 16 years. She stated that they had they relied on windfalls of one-off grants and shuffling the numbers around to conceal the true extent of the problem. Councillor Amy Tisi concluded by urging the remaining few Conservative councillors to work with them for the sake of all their residents.

Councillor Coe listed examples of the high levels of debt in a number of Conservative-run councils, described this as reckless behaviour where the common factor was an overestimation of business acumen and underestimated risk whilst drunk on low interest rates. He reiterated what had been left for the new Administration to deal with and stated that they knew it was going to be arduous, painful and involve unpopular decisions, but they were committed to sorting this out. He stated that the 2023-24 budget had a deficit built in with fairy tale savings, interest rates and inflation but they would work together to close that gap.

The Mayor reminded everyone present to respect the opinions of others and the opportunity to speak went both ways. He asked everyone to listen to what other people had to say.

Councillor Sharpe commented that the motion represented a total failure of the Administration's management after less than six months. He stated that residents had seen that the Council had no real plan and no real idea how to solve the real issues which every council in the country was having to deal with. He was looking forward to the plan to be announced in November. He stated that the Council had failed to support Maidenhead United Football Club and the second major decision was warning of impending bankruptcy which would bring fear and doubt to the residents.

He considered that if the motion was passed it would represent a total travesty of transparency passing full control of this crucial issue to Cabinet. He stated that the Administration needed to get a grip on the situation right now which was very similar to many other councils across the country. He said that the CIFPA report had been undertaken voluntarily and all the recommendations that they made were taken on board and appropriate action was taken. He considered it worse that this shocking warning was coming before the council received notification of government grants and transfers that would be made to the council. He stated that the Administration knows they will have additional funding coming through but the previous administration had steered the council through those difficult times such as Covid. He finished by stating that he would not be supporting the motion.

The Mayor advised the meeting, and anyone who was not aware, but the only person who made decisions about Section 114 notices or warnings was the Section 151 Officer.

Councillor Grove reflected that although the Council had been left with a difficult financial legacy the debate on this motion was democracy and transparency in action. This gave her confidence about the future and moving forwards in a positive and transparent way. She was very happy to support the motion and was grateful for the hard work officers and Cabinet members, especially Councillor Jones, had put into getting them to this point of clarity, focus and understanding. She continued that the Council could benefit from having a panel which explicitly looked at commercial opportunities for the Council. Councillor Buckley was the business champion and there was a wealth of commercial expertise within the council and wider community which presented them with an opportunity to look at progressive commercial solutions to help further boost finances and stabilise them for the future.

Councillor Story commented that there had been a lot of discussion on how historic decisions were making life more difficult for the Administration and that these included cuts in council tax which had taken place 12 years ago. He stated that this had been very real cash benefits to residents every year since then with between £300 and £700 more to spend than households in neighbouring councils. He reflected that would be very welcome in every household at a

time when household budgets were tighter than ever and was the right thing to do. He stated that no councillor from any party voted had against the proposals. He continued that residents had been shocked to be told that due to historic decisions Council services were going to be cut as they had been told this was an Administration brimming with new ideas but with all the developments there have been in digital technology he considered residents had every right to expect the Administration to come up with at least some innovative ways of providing better services generating more income or reducing expenditure. He gave two examples: one using the latest developments in digital technology to operate on demand bus services and another selling a premium bin collection service.

Councillor Howard stated that he believed many site allocations in the Borough Local Plan had more to do with raising revenue than sensible resident focused planning policy. He queried the decisions to adopt the Strand Park site, sell the Golf Course, mismanagement of the selling of the Magnet Centre and the green belt erosion of Low Mount Farm. He agreed that he supported the motion as the council needed to come together to work towards a long-term transformation of the borough to support residents and develop the economy.

Councillor Buckley commented that the financial position had been 'kicked down the road' for some time and considered it important to note that no one party or one person could fix the huge problems being faced. He would be supporting the motion to make a better future for residents and approach the challenge one step at a time. He stated that only by pulling together, with residents alongside them and putting people before politics could they get through this together.

Councillor Larcombe observed that he was a single-issue candidate for the elections, had got elected for the second time surprisingly with an increased majority and unsurprisingly his ward colleagues had lost their seats. He commented that the budget for the Council was repeatedly challenged over the last four years and that was how they had got the CIFPA report. He reflected on the impact of the Jubilee River project and how it protected Maidenhead, Eton and Windsor but water was dumped on Old Windsor, Datchet, Horton and Wraybury and everywhere else downstream when the Environment Agency opened the gates. He stated that he was very annoyed that he was not told about the £53m required and he did not think it was ever discussed at Council. He had started asking questions and he was still asking questions. He advised that Conservative literature in May 2023 referred to £10m pledged to flood alleviation. He had since asked how much money was in the kitty for flood alleviation and the answer was less than a million.

He continued that he still had a problem with the river scheme Channel One being removed in July 2020. The Environment Agency had already spent £70m of residents' money and had not made any improvements whatsoever. He advised that if Channel One was not built concurrently with Channels Two and Three then he would go to the Planning Inspectorate because the scheme had been designated a nationally significant infrastructure project. He explained that in January, at the Thames Regional Flooding Committee, he would be asked to support the budget and he would be telling those present that they did not know what was going on.

Councillor Moriarty added to the discussion that everyone was experienced enough to know that the financial problems came when debt levels started to impact on daily budgets and exposed to socioeconomic shifts that it put the borough and the that residents that rely on its services at risk. He considered it was important to reflect on the previous mistakes made because the impact of those mistakes were compounded if they were ignored. He acknowledged the good work already done by the Chief Executive and his team alongside Cabinet and the new partnership Administration to manage the situation. He noted that in the short term the focus was to meet statutory obligations as well as supporting the many important services that residents rely on outside of those that are legally required but in the median term the focus had to be on rebuilding financial strength. No longer just lurching year to year to manage yearly overspends but being able to see the full potential of the borough



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and with residents at the heart of every single decision. He confirmed he supported the motion and was looking forward to working with his fellow Overview and Scrutiny Chairs to make the process of scrutiny more efficient, more effective and supporting decision-making rather than slowing down momentum whilst ensuring that decisions were being made in the best interest of residents.

Councillor Bermange contributed that his analogy for the previous administration's balanced budget was of the circus and a tight rope walker. He stated that a truly balanced budget could withstand the high winds that were obvious to everyone at the time. During the last Cabinet meeting a plan for the way forward was set out to deal with the issues to bring things back on course. He advised the meeting that the big cuts that had previously been made to council tax did not give money to everyone in the same way.

He explained that council tax was a property tax which was highly capitalising meaning that, in simple terms, if you have differentially lower Council taxes or property taxes you end up with higher property prices. This was great news if you happen to be an owner of property but not if you're struggling to get on the property ladder or if you are a rent payer rather than a homeowner.

Councillor Bermange continued that there should be no illusion that a council tax reduction benefited everyone equally because it simply does not. He explained core spending power and in particular how much money the council had to spend per household. If the RBWM had what Wokingham Borough Council had to spend per household then it would have £32m higher than they actually had to spend. Residents wanted value for money for their council tax. He concluded that it was not the optimum way of taxing locally but it was what was available to them. Due to lack of resources Council Tax Reduction Schemes had become less generous over the years.

Councillor Carole Da Costa reflected that she had been a councillor since 2019 to serve the community that she lived and to be a voice to the most vulnerable. She noted the services that come before statutory services e.g. early intervention mean the most to vulnerable residents and without them the state of a person or family would be much worse when they were picked up in the Statutory Services. She was not sure if those services were at risk. She observed that from previous tax cuts whilst it was true that many families had extra money in their pockets the many families that live off benefits were actually paying 10% more now for their council tax than they were five years ago. She asked Cabinet to be very sensitive when looking at how to make savings and try to preserve those most vulnerable early interventions. Having listened to everybody here whilst she did not think this was a perfect scenario, she would be supporting this motion.

Councillor Werner contributed that the reasons for the financial crisis that the council was facing were plain for everyone to see. A combination of bad long-term decisions made by the previous Administration coupled with the short-term fake budget. He stated the long-term issues included: high levels of debt with no idea how to pay it off; low levels of reserves; uncontrolled borrowing and using one off funding to get through from year to year. He said that the most recent budget had used inaccurate inflation figures in the February budget and included a whole list of savings targets that they knew would be impossible to achieve. He reflected that he had stated budget after budget over the previous eight years they had a plan for fixing the mess.

He continued that they needed to transform how the council operated and needed to transform systems so this did not happen. He stated they needed to rapidly improve contract management which currently was practically non-existent. He cited verge cutting as an example of the Council not monitoring its contractors. He explained that they were looking at their assets and working out how to use them better to generate income and improve services rather than selling them.

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He declared that the previous Administration had a £60m increase in debt with budgets depending on borrowing which was just unaffordable. He considered the motion being discussed was about transparency and explaining to residents exactly what problems the council faced and also outlining how they will get out of it.

He stated he wanted to work with councillors of all parties, residents, partners, businesses – as an Administration they had lots of solutions, but he thought that everyone had great ideas and he wanted to hear them all. He concluded that they needed to put the Council back at the heart of the community and champion their residents.

Councillor Jones made her closing statements to address the points made during the debate. She reminded everyone present that the statement on the Section 114 was made by officers and not members of the Cabinet. The actions needed to reduce the deficit as presented by the officers were appended to the agenda. She responded that the Conservatives did manage the finances, but they had done so by recklessly borrowing and leaving a huge debt that would cost £22m over the next two years. She stated that without that debt the Council could produce a balanced budget. She commented that it was very easy to manage a debt when interest rates were at 0.2% but, as interest rates were between 4 to 5%, building up a debt without a viable repayment scheme was not really prudent.

She acknowledged the risk of red RAG rated savings and would expect any coming through on future budgets would have a viable implementation plan. She considered it was good to hear the responsibility being taken to not ask for non-essential spending and a willingness to work in all areas. She welcomed improvements in the scrutiny process and considered it was absolutely imperative that officers and Cabinet were challenged. She agreed that services had suffered due to the historically low council tax and that having to spend £206 less per household than a statistical Council neighbours was £24m a year less than other councils.

Councillor Jones agreed that processes needed to be improved both within services and within the budget. She confirmed that cash flows would be updated and they would be bringing monthly finance updates to Cabinet in order to be as transparent as possible. She stated it would be impossible to raise council tax above what was already planned by the Conservative budget. In the medium term plan they had detailed the plan to raise council tax by the maximum possible for the next four years therefore there was no more that could be done.

She continued that the draft budget should be published in November and the financial settlement was not usually available until just before the Christmas break so unfortunately they would have to undertake a forecast for the budget. She would certainly discuss an income panel with the officers as she thought that was a very good suggestion and would see if it could be taken forward. She responded that not all councillors voted for the cuts to council tax when that was part of the budget papers. She agreed with Councillor Carole Da Costa that early intervention could be seen as invest to save. She believed those services were extremely important and should be a last possible cut.

She concluded by welcoming the commitment of most councillors to support the leadership team and hoped that all councillors would take part in improving the council's financial resilience to take them into a future of improving life and services for their residents.

A recorded vote was requested.

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<b>Motion as proposed (Motion)</b>	
Councillor Neil Knowles	For
Councillor Simon Bond	For
Councillor Clive Baskerville	For
Councillor Adam Bermange	For
Councillor David Buckley	For
Councillor Mandy Brar	For
Councillor Catherine del Campo	For
Councillor Alison Carpenter	For
Councillor Richard Coe	For
Councillor Carole Da Costa	For
Councillor Wisdom Da Costa	Abstain
Councillor Devon Davies	For
Councillor Karen Davies	For
Councillor Jack Douglas	For
Councillor Jodie Grove	For
Councillor Geoff Hill	For
Councillor Mark Howard	For
Councillor Maureen Hunt	Against
Councillor Lynne Jones	For
Councillor Ewan Larcombe	Abstain
Councillor Sayonara Luxton	Against
Councillor Siân Martin	For
Councillor Chris Moriarty	For
Councillor Helen Price	For
Councillor Gary Reeves	For
Councillor Joshua Reynolds	For
Councillor Julian Sharpe	Against
Councillor George Shaw	For
Councillor Gurch Singh	For
Councillor Kashmir Singh	For
Councillor John Story	Against
Councillor Helen Taylor	For
Councillor Amy Tisi	For
Councillor Julian Tisi	For
Councillor Leo Walters	Against
Councillor Simon Werner	For
Councillor Mark Wilson	For
<b>Carried</b>	

The motion was therefore carried.

**Proposed by Councillor Jones, Deputy Leader of the Council and Cabinet Member for Finance and seconded by Councillor Werner it was**

**RESOLVED that**

**this Council supports the actions being taken by the Cabinet and senior leadership team to reduce the financial deficit facing the Council and agrees all councillors need to take responsibility for ensuring this Council does all it can to achieve financial sustainability.**

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The meeting, which started at 7.00 pm, ended at 9.10 pm.

# Public Document Pack

COUNCIL - 21.11.23

## **AT A MEETING OF THE BOROUGH COUNCIL held in the Council Chamber - Town Hall - Maidenhead on Tuesday 21 November 2023**

PRESENT: The Mayor (Councillor Neil Knowles), The Deputy Mayor (Councillor Simon Bond)

Councillors Clive Baskerville, Adam Bermange, George Blundell, David Buckley, Mandy Brar, Alison Carpenter, Richard Coe, Suzanne Cross, Wisdom Da Costa, Devon Davies, Karen Davies, Jack Douglas, Genevieve Gosling, Jodie Grove, Geoff Hill, Maureen Hunt, Lynne Jones, Ewan Larcombe, Sayonara Luxton, Asghar Majeed, Siân Martin, Helen Price, Gary Reeves, Julian Sharpe, George Shaw, Gurch Singh, Kashmir Singh, John Story, Helen Taylor, Amy Tisi, Julian Tisi, Leo Walters, Simon Werner and Mark Wilson

Officers: Stephen Evans, Elaine Browne, Elizabeth Griffiths, Kevin McDaniel, Andrew Durrant and Kirsty Hunt

### 35. Apologies for Absence

Apologies for absence were received from Councillors Howard and Reynolds.

Councillors Carole Da Costa, Del Campo and Moriarty were in attendance remotely and took no part in the vote on any item.

### 36. Council Minutes

The Mayor noted that the minutes of the Extraordinary Council meeting held on 10 October 2023 were not yet available for review and would be considered at the January meeting.

**RESOLVED UNANIMOUSLY that the minutes of the meeting held on 26 September 2023 were approved as a correct record.**

### 37. Declarations of Interest

There were none declared.

### 38. Mayor's Communications

The Mayor shared a series of images with the meeting to highlight activities he had attended since the previous Council meeting including:

- attending the Windsor Christmas Light Switch On
- leading the 21 gun salute to mark the birthday of His Majesty the King
- attending a citizenship ceremony at the Guildhall, Windsor where 70 people became British
- handing over a cheque for £3,500 to the House of Cavalry Foundation from the Armed Forces Day Dinner
- leading the Remembrance Sunday civic services in Windsor while the Deputy Mayor attended a service in Maidenhead
- joining Maidenhead Indian Association for their Diwali celebrations
- hosting the charity dinner in the Windsor Guildhall in aid of the Household Cavalry Foundation
- visit to the Maidenhead Gurdwara
- attending the Lord Lieutenant's retirement party at James Puxley's home
- visiting the Windsor Homeless Project for their annual Sleep Out

- attending the Royal Marines Association (Windsor and District Branch) Corps birthday dinner
- participating in the Windsor Lions Swimathon with the Mayor's swimming team
- visiting the Mitzvah Day activities at Maidenhead Synagogue
- attending the Windsor Maidenhead Symphony Orchestra chamber concert

He concluded that the full list of activities was available in the agenda pack.

39. Public Questions

**a) Thomas Wigley of Clewer East ward asked the following question of Councillor K Davies: Cabinet Member for Climate Change, Biodiversity and Windsor Town Council**

I understand that air pollution data is being gathered by a specialist company to help inform RBWM's choice of location for the three new atmospheric particulates monitoring stations. Can the air pollution data which is currently being collected be made available to the public please?

Written response: *I am very pleased to advise that the additional sensors to monitor PM10 and PM2.5 are scheduled to be installed in the first week of December 2023. Subject to data collection and validation processes, we will disseminate the provisional hourly datasets online as and when they are provided during 2024. In the meantime, our Annual Status Report (which will contain 2022 data) is available online at:*

*<https://www.rbwm.gov.uk/home/environment-and-waste/environmental-health/air-quality-annual-status-report-asr>. The council is currently exploring whether the independent air monitoring data gathered to inform the choice of sites for the additional sensors can be provided and shared publicly and I will provide you with an update on that once available.*

Through the Mayor, Thomas Wigley stated that his interest was in the public availability of the data being collected. He sought clarification on whether three new monitors were being installed in December, as indicated in the written response.

Councillor Karen Davies explained that the additional sensors being installed in December were five additional low-resolution monitors which monitor PM10 and PM2.5 and also NO2. In addition to monitor that was monitoring particulates PM10 in the borough on Frascati Way. The idea was that these five additional low-resolution monitors would be in place for a year to inform the appropriate location for the three additional high-resolution monitors. These low-resolution monitors could potentially be relocated depending on where coverage was needed. The data from the new low-resolution monitors can be shared regularly and discussions were ongoing with officers to agree the most appropriate place e.g the Council's website or RBWM Together. The previously collected data was held by a third party and officers were exploring whether it was feasible for this to be shared. Councillor Karen Davies committed to updating Thomas Wigley directly once she was advised of the outcome.

**b) Shay Bottomley of Oldfield ward asked the following question of Councillor Jones, Deputy Leader of Council and Cabinet Member for Finance**

The nature of floodlit artificial pitches offer an opportunity for residents to enjoy sporting and leisure facilities throughout the year, and in all sorts of weather conditions. As such, when was the last time the council conducted maintenance for its AstroTurf pitches in Maidenhead, and how much money is allocated to maintenance as part of the current budget?

Written response: *The council agrees that floodlit artificial pitches are important as they provide residents with an increased opportunity to participate in sport and physical activity. Council owned AstroTurf pitches in Maidenhead (at Cox Green, Furze Platt, and Braywick*

*Park/Leisure Centre) are included as part of the leisure contract so we do not pay for or maintain them directly, just for their replacement.*

*Repairs are financed from the Community Infrastructure Levy (CIL) funded Leisure Centre annual maintenance budget or from separate capital bids depending on the specifics. Spend to date since April 2023, has been at Furze Platt which required a complete seam repair to extend the life of the pitch equating to £6,240 (excluding VAT). The pitches within the leisure contract are subject to specialist maintenance work on a quarterly basis in addition to regular tasks undertaken by leisure centre staff.*

*What's in the budget for maintenance of Astro Turf pitches?*

- We directly manage one Astro pitch, this is at Dedworth School. We collect £3.5k of income each year which we use to cover reactive maintenance at the site, an example of which is the floodlight maintenance.*
- Floodlight maintenance varies depending on bulbs and ballasts needing replacement, annual maintenance paid in 2022/23 was £1,870.28. 2023/24 will probably be more, 3 bulbs and ballasts need replacing at present.*
- Capital of approximately 450k annually (it can vary) is used for everything required under the Leisure contract terms which is basically anything which breaks and wouldn't fall out if you turned the asset upside-down. As this is for reactive maintenance rather than future planning it is hard to predict what it will be spent on. We have requested conditions surveys for all our Astro pitches to get an up-to-date picture of lifespans and expected costs.*

Shay Bottomley thanked Councillor Jones for her detailed response but requested further clarification. He understood that astro turf pitches required a complete carpet replacement every 10 years on average. The cost of replacement can be substantial and multiple pitches may require carpet replacement at the same time in the event of unfortunate timing. As such does the council collect and hold an annual sinking fund to cover the costs of carpet replacements for each of these pitches.

Councillor Jones confirmed that the Council did hold reserves and they were built up each year. She would have to ask Councillor Reynolds as portfolio holder for Leisure Services exactly how that was administered.

**c) Shay Bottomley of Oldfield ward asked the following question of Councillor Reynolds, Cabinet Member for Communities and Leisure**

Recently, Maidenhead Golf Club emailed its members to confirm it will be required to vacate the site by December 31, 2025. Naturally, the new inhabitants will need sport and leisure facilities for the benefit of their wellbeing. What provisions is RBWM making to ensure there will be adequate such facilities in time for the influx of thousands of new residents?

*Written response: The Council's Sport and Leisure Strategy, Playing Pitch Strategy, and Indoor Built Facilities Strategy are aimed towards identifying requirements across the borough to support sport and physical activity participation. They are produced following consultation with national governing bodies, sports clubs and other organisations and council departments with similar or shared objectives, and include population growth projections and the associated expected demand for facilities. These documents assist the council in working with clubs and other organisations to obtain funding to access, protect and develop existing facilities, whilst looking at opportunities to increase provision in the most efficient and effective manner within legal, financial and other resource limitations.*

Shay Bottomley thanked Councillor Reynolds for his response and reassurances but stated that he continued to have some concerns particularly over the council's Sports and Leisure Strategy and indoor built facility strategy which appeared to be out of date or yet to be

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Adopted. He stated that the last update was provided at the April cabinet meeting although no formal adoption of the strategy had taken place. He added that the Indoor Sport and Leisure Facility Strategy ran from 2016 to 2021 and an updated version had not yet been published. He asked by way of a supplementary that without the adoption or renewal of these strategies how could the council confidently plan for the required sporting facilities in preparation for the town's projected population growth over the coming years.

Councillor Werner, in Councillor Reynolds' absence, replied that the Council was ready to fix the mess that had been left by the previous administration and so they would be bringing forward those policies soon. He advised that Councillor Reynolds would be able to provide a more detailed reply in writing.

### 40. Petitions

There were no petitions presented.

### 41. Councillors' Questions

#### **a) Councillor Larcombe asked the following question of Councillor Coe, Cabinet Member for Environmental Services**

The construction of the Jubilee River by the Environment Agency over two decades ago resulted in more than twenty new or modified bridges. Can you tell me please - how many of these bridges are now partially or wholly the responsibility of RBWM?

Written response: *Only a small section of the Jubilee River passes through the borough and according to our records, the structures for which RBWM are wholly responsible for are:*

2610 BLACK POTTS FOOTBRIDGE  
2453 POCOCKS LANE  
2756 THE MYRKE FOOTBRIDGE (aka MICHAELS BRIDGE)

Councillor Larcombe thanked Councillor Coe for his answer. He stated that the Jubilee River was now called the Jubilee Flood Relief Channel. The Berry Hill Footbridge, which is not in the borough, was removed as it failed and was removed about two years ago. It is due to be replaced by Bucks County Council at a total cost of about £500,000. He stated that it had cost £100,000 to remove the 35m long footbridge. Dorney Wetlands footbridge, also not located in the borough, decking had already failed. Slough Borough Council were responsible for that bridge. He believed that the Council's two timber bridges located at Black Potts and The Myrke were at the end of their lives. He estimated that the removal and replacement costs would exceed £2m. He stated that the Environment Agency who had designed and installed these bridges had cut the costs at every opportunity. He asked that, given the Environment Agency designed and installed these bridges, was it fair and reasonable that the RBWM budget should have to bear these costs? He queried how the Council had taken on the responsibility for these things.

Councillor Coe replied that he had been supplied with the condition reports and the opinion of the chartered engineer at Project Centre was that all three bridges were basically sound. There may need to be some work in replacing the decks on the wooden bridges but the structural elements were in good order. He did not think the council would be worrying about a £2m cost in the very near future. In relation to the adoption of the bridges, he confirmed that they had been adopted, they were the council's responsibility including the third bridge across Pockocks Lane which carries the road from Eaton to Datchet near to Thames Valley Athletic Centre to be maintained. He advised that he was still waiting for detailed advice to confirm whether the council had to adopt them or was a choice. He noted the adoptions of the structures occurred about the same time as local government reorganisation in Berkshire which complicated the tracking of this issue for officers.



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The Mayor concluded the meeting by wishing everybody a Merry Christmas and a very safe festive season.

The meeting, which started at 7.00 pm, ended at 7.30 pm.

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## MEMBERS' GUIDE TO DECLARING INTERESTS AT MEETINGS

### Disclosure at Meetings

If a Member has not disclosed an interest in their Register of Interests, they **must make** the declaration of interest at the beginning of the meeting, or as soon as they are aware that they have a Disclosable Pecuniary Interest (DPI) or Other Registerable Interest. If a Member has already disclosed the interest in their Register of Interests they are still required to disclose this in the meeting if it relates to the matter being discussed.

Any Member with concerns about the nature of their interest should consult the Monitoring Officer in advance of the meeting.

### Non-participation in case of Disclosable Pecuniary Interest (DPI)

Where a matter arises at a meeting which directly relates to one of your DPIs (summary below, further details set out in Table 1 of the Members' Code of Conduct) you must disclose the interest, **not participate in any discussion or vote on the matter and must not remain in the room** unless you have been granted a dispensation. If it is a 'sensitive interest' (as agreed in advance by the Monitoring Officer), you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted by the Monitoring Officer in limited circumstances, to enable you to participate and vote on a matter in which you have a DPI.

Where you have a DPI on a matter to be considered or is being considered by you as a Cabinet Member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it.

*DPIs (relating to the Member or their partner) include:*

- *Any employment, office, trade, profession or vocation carried on for profit or gain.*
- *Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses*
- *Any contract under which goods and services are to be provided/works to be executed which has not been fully discharged.*
- *Any beneficial interest in land within the area of the council.*
- *Any licence to occupy land in the area of the council for a month or longer.*
- *Any tenancy where the landlord is the council, and the tenant is a body in which the relevant person has a beneficial interest in the securities of.*
- *Any beneficial interest in securities of a body where:*
  - a) *that body has a place of business or land in the area of the council, and*
  - b) *either (i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or (ii) the total nominal value of the shares of any one class belonging to the relevant person exceeds one hundredth of the total issued share capital of that class.*

Any Member who is unsure if their interest falls within any of the above legal definitions should seek advice from the Monitoring Officer in advance of the meeting.

### Disclosure of Other Registerable Interests

Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (summary below and as set out in Table 2 of the Members Code of Conduct), you must disclose the interest. **You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.** If it is a 'sensitive interest' (as agreed in advance by the Monitoring Officer), you do not have to disclose the nature of the interest.

### *Other Registerable Interests:*

- a) *any unpaid directorships*
  - b) *any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority*
  - c) *any body*
    - (i) *exercising functions of a public nature*
    - (ii) *directed to charitable purposes or*
    - (iii) *one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)*
- of which you are a member or in a position of general control or management*

### **Disclosure of Non- Registerable Interests**

Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a DPI) or a financial interest or well-being of a relative or close associate, or a body included under Other Registerable Interests in Table 2 you must disclose the interest. **You may speak on the matter only if members of the public are also allowed to speak at the meeting** but otherwise **must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation**. If it is a 'sensitive interest' (agreed in advance by the Monitoring Officer) you do not have to disclose the nature of the interest.

Where a matter arises at a meeting which **affects** –

- a. your own financial interest or well-being;
- b. a financial interest or well-being of a friend, relative, close associate; or
- c. a financial interest or well-being of a body included under Other Registerable Interests as set out in Table 2 (as set out above and in the Members' code of Conduct)

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied.

Where a matter (referred to in the paragraph above) **affects** the financial interest or well-being:

- a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

**You may speak on the matter only if members of the public are also allowed to speak at the meeting** but otherwise **must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation**. If it is a 'sensitive interest' (agreed in advance by the Monitoring Officer, you do not have to disclose the nature of the interest.

### **Other declarations**

Members may wish to declare at the beginning of the meeting any other information they feel should be in the public domain in relation to an item on the agenda; such Member statements will be included in the minutes for transparency.

## MAYOR'S COMMUNICATIONS

Since the last Council meeting the Mayor and Deputy Mayor have carried out the following engagements:-

- Visited school assembly (+ Year 4) at Braywood First School to give mayoralty presentation
- Attended the installation of the new Dean of Windsor, St George's Chapel
- Attended the Berkshire Community Foundation Berkshire Philanthropy Club executive dinner
- Maidenhead Christmas Lights Switch On
- Opened the gymnastics festival and competition at the Thames Valley Athletic Centre
- Visited the Christmas Fair at Woody's Café, Clewer Memorial Recreation Ground, Dedworth
- Welcomed several groups to the Mayor's Parlour for viewing of civic insignia including Beavers from the 1<sup>st</sup> Cookham Scouts and the Windsor Central Sixth Cubs
- Attended the switching on of the Christmas tree lights at Ascot Care Home
- Hosted a Christmas meal in aid of the Blue Acre Horse Rescue and Rehabilitation charity
- Visited Wraysbury Christmas grotto
- Attended the Datchet Christmas tree light switch on
- Visited Boulton's Lock Residential Home
- Participated in Aktiveyes "Glitz, Pomp and Fun" event
- Decorated a tree for St Luke's Church (Maidenhead) Christmas Tree Festival and attended the service
- Attended the Christmas concert at Trevelyan Middle School, Windsor
- Attended Riverside Players pantomime "Old Mother Hubbard" in Old Windsor
- Visited the Save the Children Christmas Jumper Day fundraising event at Castle View, Windsor
- Participated in the "Carols on the Hill" service, Windsor
- Watched Norden Farm Centre for the Arts lantern parade "The Carnival of the Animals"
- Attended the Coldstream Guards carol service
- Participated in several citizenship ceremonies and hosted receptions afterwards
- Visited Maidenhead and District Stroke Club Christmas party
- Attended "Carols by Candlelight" services in the Holy Trinity Garrison Church, Windsor
- Presented prizes for "Light Up" Oldfield Ward
- Attended Windsor Old People's Welfare Association Christmas party at the King George VI Day Centre and subsequently visited on another occasion to give mayoralty presentation
- Attended "carols in the garden" service at St Mary's Borough Church, Maidenhead
- Visited Maidenhead Sikh Temple/Gurdwara
- Attended meetings of Spooe, Merry and Rixman Foundation and Pooles & Rings charity
- Attended the institution and induction of Revd Stephen Mills as Vicar of the Benefice of the Cookhams
- Supported the Mayor's Team at the Maidenhead Lions Swimathon
- Attended the Royal opening by HRH Duke of Edinburgh of the new 6<sup>th</sup> form at Windsor Girls School
- Attended the Windsor Lions Awards Presentation Evening

- Visited Elizabeth House, Cookham to give mayoralty presentation
- Attended extraordinary meeting of the Samuel Lewis Old Age Pension Fund
- Hosted visit of representatives from the Maidenhead Baha'i community to the Mayor's Parlour, Town Hall
- Visited Windsor Horse Rangers
- Attended Windsor and Eton Choral Society concert
- Guest speaker at Windsor and Eton Rotary Club lunch
- Watched the Primary Dance Festival at the Baylis Theatre, Braywick Leisure Centre, Maidenhead
- Attended a cheese and wine community event at Dormy House Care Home, Sunningdale.

Report Title:	2024/25 Budget
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Lynne Jones, Deputy Leader, and Cabinet Member for Finance
Meeting and Date:	Council – 29 February 2024
Responsible Officer(s):	Elizabeth Griffiths, Executive Director of Resources and S151 Officer
Wards affected:	All



## **REPORT SUMMARY**

*This report sets out the council's proposed revenue and capital budgets for 2024/25 and the Medium-Term Financial Strategy (MTFS) through to 2028/29.*

*Setting a balanced budget for the authority has become increasingly challenging. Council Tax forms almost 80% of the council's funding but between 2020/11 and 2016/7 the authority operated a policy of Council Tax cuts and freezes. Since Council Tax rises each year in percentage increases, not absolute monetary values, this means that even although it has increased incrementally since, our lower baseline ensures we can never catch up with our neighbouring councils and the amount we are able to spend delivering services to our residents will always be less than our peers.*

*RBWM's lower Council Tax funding means that it spends £322.47 less on each resident than the average of its neighbours and to increase our spend to match them, we would have to increase our budget by a quarter.*

*This makes it all the more remarkable that we are able to deliver high quality, high performing services, but we are forced to do it with fewer and less well-paid staff than our neighbouring authorities.*

*The 2023/24 budget required £10.5m of savings to balance. Many of those savings have not been achieved and costs in many areas outstripped budget, most notably in our demand led statutory services. This, in spite of active measures to reduce and control expenditure and to increase income where possible, has resulted in a £10m overspend to budget in 2023/24 (to the end of January 24). Even after the use of contingency, earmarked reserves, and all available grant funding, we anticipate that general reserves will be less than £4m by the end of the 2023/24 financial year. This extremely low level of reserves, in conjunction with our restricted funding and the sharply rising cost of servicing a large amount of legacy debt means that our financial resilience is very low indeed.*

*The 2024/25 budget addresses the shortfall in funding for social care, but these increases are funded by a new set of transformation and efficiency targets. The difference this year is that the projects have all been suggested and initiated by the services, will be resourced using additional funding available under the flexible use of capital receipts and managed with appropriate governance through the newly implemented Future Shape RBWM programme.*

*Our medium-term financial strategy projects the authority able to survive financially over the period but not to generate the kind of surpluses that would allow for significant growth or large-scale reduction of debt. Delivering the transformation required at pace not only carries risk but will require the organisation to focus intently on that delivery over the next 12 months and avoid the temptation to divert resources, either monetary or in officer time, into any activities that do not deliver that change. This will require a culture shift from both officers and members.*

*The appendices summarised in this report and appended to it provide detailed information in each of the areas and all form part of our plans in the short to medium term. RBWM has risen*

*to the financial challenge it faces and developing an achievable budget that balances represent a significant milestone. Delivering it will be the biggest challenge yet and will require the support of every officer, every service, and every member.*

*As recommended by Cabinet, Council is asked to consider all the information provided and approve the council's approach to balancing the budget.*

## **1. DETAILS OF RECOMMENDATIONS**

**RECOMMENDATION: That, as recommended by Cabinet, Council approves the council's approach to balancing the budget:**

- i) The net budget for 2024/25 of £118.721m as set out in the main body of this report.**
- ii) Fees and Charges for 2024/25 as set out in Appendix F to this Report, noting that this excludes the pitch fees referenced in paragraph 11.4.**
- iii) That delegated authority is given to the Executive Director of Place, in consultation with the Cabinet member for Communities and Leisure, to approve the final amount to be charged for the Outdoor Facilities section of Fees and Charges, set out in the Appendix F to this report, as referenced in paragraph 11.4.**
- iv) The Flexible Use of Capital Receipts for the purposes outlined in Appendix G of this report.**
- v) The statement of MRP policy contained in Appendix H to this report under the heading Minimum Revenue Provision**
- vi) The Capital Strategy 2024/25 as set out in Appendix H to this report.**
- vii) The consolidated Capital Programme for 2024/25 as set out in Appendix I**
- viii) That delegated authority is given to the Executive Director of Place and the S151 Officer, in consultation with the Cabinet member for Finance to approve the inclusion of the proposed PSDS project, subject to business case.**
- ix) The breakdown of projects with the highway resurfacing programme as detailed in Appendix J to this report.**
- x) The breakdown of projects within the footway maintenance and construction programme as detailed in Appendix J to this report.**
- xi) The Treasury Management Strategy for 2024/25 as set out in Appendix K to this report, including the Treasury Management Policies and Lending Counterparty Criteria**
- xii) The prudential indicators as set out in Appendix K to this report, including the Operational and Authorised limits for external borrowing.**
- xiii) The allocation of the £165.017m Dedicated Schools Grant as set out in Appendix L to this report.**
- xiv) The updated Pay Policy Statement for 2024/25 as set out in Appendix M to this report.**



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

- 2.0 The Local Government Act 2000 states that it is the responsibility of the full council, on the recommendation of the executive, to approve the budget and related council tax demand. All councils are legally required to set and maintain a balanced budget each year and failure to do so is likely to lead to intervention from the Secretary of State under section 15 of the Local Government Act 1999.
- 2.1 Notwithstanding the legislative requirement to set a budget, financial plans are important because they act as a financial expression of the council’s policies and instruct officers on the areas they should attribute spend. The budget is effectively the resources that are required to deliver the council’s stated objectives in its corporate plan.

**3. KEY IMPLICATIONS**

- 3.1 In September 2023, the council clearly stated that due to its low level of reserves, current overspend and projected budget gap for 2024/25 it was at significant risk of declaring itself unable to meet its liabilities. While significant work is underway to reduce the in-year overspend, a crucial element in avoiding this is to deliver a balanced budget.

**4. FINANCIAL DETAILS**

- 4.1 Relatively little has changed since the December draft of the budget in terms of the overall numbers and proposals being presented. There are some new savings being presented, some recalculated costs, an updated position from the settlement and a few notable additional proposals to the budget. Overall, thanks primarily to some additional government funding for social care in the recent settlement, we are able to put more into our contingency budget than the December draft allowed for. This is especially welcome because we start the new year with very low levels of general reserves, a high level of demand in our statutory services which will carry over into the new financial year and the correspondingly high level of risk and low financial resilience.

December Cabinet Contingency	(2,000,000 )
Increase in government grants from settlement	(1,564,570 )
Broker fees and bank charges not in the interest figure	325,000
Additional credit control resource across Resources, Adults and Housing	174,830
Additional Finance pressure	104,000
Residents permit no increase on 1st permit	66,400
Counter fraud contract	42,500
Eton Wick library potential reopening	21,000
25% saving in internal audit contract	(82,270 )
Observation wheel	(40,000 )
Additional pension deficit saving - deficit charged to Pension Fund	(43,000 )
Various minor housekeeping adjustments	(8,480 )
Change in interest and MRP costs	(64,000 )
Flexible use of capital receipts - HR, IT & Democratic - costs already in budget	(149,000 )
Savings from use of capital flexibilities	(140,000 )
Flexible use of capital receipts - Mosaic	(241,890 )
 Final Contingency Budget	 (3,599,480 )

4.2 The changes since the December draft are shown below. The various changes in income and expenditure have increased the amount we are able to allocate to a contingency budget from £2m, as reported in the December draft, to £3.6m as can be seen in our revenue budget (below) and MTFS (medium term financial strategy at **Appendix C**). The movements are shown in the format below for transparency and ease of explanation. All of these changes sit in the appropriate cost centres within the budget but the net effect of them has been to make more funding available to strengthen our contingency budget.

4.3 Key points to note as follows:

- Increased grant funding of £1.56m. This is primarily for social care.
- Broker fees and bank charges, these were omitted from the Dec draft.
- Additional credit control resource – this is a growth item but essential in tackling the aged debt. As part of the transformation programme, we will be improving processes, but additional credit control resource is required operationally to recover the monies.
- Additional resource in the finance team – this is partly overlapping resource because several senior members of the finance team are leaving, and we have engaged interim resource to help us prep for year end and take us through the audit. Recruitment for permanent staff will begin shortly.
- Counter Fraud Contract – entering into this contract has been agreed by ELT and by the Cabinet member for Finance but is subject to an officer decision notice. This additional service will strengthen governance and also generate income by checking that applicants claiming discounted services are entitled to them. No additional income for this has been estimated in the budget but there is very much an expectation that this contract will more than pay for itself as the service provider offers similar support to several other councils who have benefitted financially from engaging them.
- The other notable items in the list are savings generated by the flexible use of capital receipts (discussed in more detail below and in Appendix G). These are existing staff resources which are now planned to be used for the Future Shape RBWM transformation programme. This generates a saving against our revenue budget by charging their time to the transformation costs. These charges will be tracked and are limited. As noted in each discussion of this programme, existing staff resource is limited, and the transformation plans in progress cannot be delivered by internal resource alone. The recharges planned relate to systems upgrades and implementations and are for specialist skill sets internally in finance, IT, and subject matter experts in the service areas to complement the external consultancy and additional project management we plan to recruit to resource the overall programme.

## **5. Draft Revenue Budget 2024-25**

5.1 **The proposed draft revenue budget and funding is set out in the table below.**

5.2 **As recommended by Cabinet, Council is asked to approve the net budget for 2024/25 of £118.721m as set out in the table below.**

<b>BUDGET BY SERVICE</b>	<b>Base budget</b>	<b>Pay inflation</b>	<b>Contract inflation</b>	<b>Income increases</b>	<b>Efficiencies</b>	<b>Growth</b>	<b>Changes to grants and non-service budgets</b>	<b>2024/25</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>CHIEF EXECUTIVE DEPARTMENT</b>	<b>1,008</b>	<b>28</b>	<b>3</b>	<b>0</b>	<b>(103)</b>	<b>0</b>	<b>0</b>	<b>936</b>
<b>ADULT SOCIAL CARE AND HEALTH</b>								
Dir of Adults Social Care & Health	329	12	0	0	0	195	0	536
Adult Social Care	52,799	13	3,053	(25)	(1,440)	4,884	(395)	58,889
Adult Social Care income	(14,287)	0	0	(853)	(250)	140	0	(15,250)
Communities & partnerships	142	4	1	(1)	0	0	0	147
Public Health	5,317	0	0	0	0	0	83	5,400
Public Health Grant	(5,317)	0	0	0	0	0	(83)	(5,400)
<b>Total Adults and Housing</b>	<b>38,984</b>	<b>29</b>	<b>3,054</b>	<b>(879)</b>	<b>(1,690)</b>	<b>5,219</b>	<b>(395)</b>	<b>44,322</b>
<b>CHILDREN'S SERVICES</b>								
Children's Social Care	28,082	0	1,493	0	(2,858)	2,628	0	29,344
Dedicated Schools Grant Exp	78,556	0	0	0	0	0	7,720	86,276
Dedicated Schools Grant	(78,556)	0	0	0	0	0	(7,720)	(86,276)
<b>Total Children's Services</b>	<b>28,082</b>	<b>0</b>	<b>1,493</b>	<b>0</b>	<b>(2,858)</b>	<b>2,628</b>	<b>0</b>	<b>29,344</b>
<b>PLACE</b>								
Director of Place	397	0	0	0	(100)	0	0	297
Communities	(1,435)	26	9	(10)	(170)	312	0	(1,268)
Housing	1,997	89	95	(5)	(94)	474	(14)	2,542
Infra, Sustainability & Transport	5,164	49	73	(25)	(605)	0	0	4,656
Neighbourhood Services	7,784	49	714	(1,904)	(291)	600	0	6,952
Planning	1,046	94	10	(138)	(703)	130	0	439
Property services	(3,392)	11	24	(8)	(270)	165	0	(3,470)
<b>Total Place</b>	<b>11,560</b>	<b>318</b>	<b>925</b>	<b>(2,089)</b>	<b>(2,233)</b>	<b>1,681</b>	<b>(14)</b>	<b>10,148</b>
<b>RESOURCES</b>								
Director of Resources	153	5	0	0	0	0	0	158
Finance	2,399	94	19	(114)	(155)	193	0	2,435
HR, Corporate Projects & ICT	3,146	101	47	(9)	(210)	102	0	3,178
Revs, Bens, Library & Res Services	4,238	143	62	(29)	(155)	68	0	4,327
Housing Benefit	(377)	0	0	(42)	0	0	0	(419)
Law and Governance	3,111	82	36	(30)	(215)	39	0	3,023
<b>Total Resources</b>	<b>12,670</b>	<b>424</b>	<b>164</b>	<b>(224)</b>	<b>(735)</b>	<b>402</b>	<b>0</b>	<b>12,701</b>
<b>Total Service Budgets</b>	<b>92,303</b>	<b>800</b>	<b>5,639</b>	<b>(3,192)</b>	<b>(7,619)</b>	<b>9,930</b>	<b>(409)</b>	<b>97,452</b>
<b>CORPORATE AND CONTINGENCY</b>								
Contingency	2,653	0	0	0	0	0	947	3,599
Corporate budgets	700	0	0	0	0	0	(175)	525
<b>Total Corporate and Contingency</b>	<b>3,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>772</b>	<b>4,124</b>
<b>OTHER NON-SERVICE BUDGETS</b>								
Interest received	(1,152)	0	0	0	0	0	205	(947)
Interest paid	6,592	0	0	0	0	0	2,756	9,348
Minimum revenue provision	3,139	0	0	0	(25)	0	1,006	4,120
Pension deficit recovery contr'ns	4,400	0	0	0	(112)	0	170	4,458
Environment Agency Levy	168	0	0	0	0	0	(2)	166
<b>Total Other Non-Service Budgets</b>	<b>13,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(137)</b>	<b>0</b>	<b>4,135</b>	<b>17,145</b>
<b>Net budget</b>	<b>108,802</b>	<b>800</b>	<b>5,639</b>	<b>(3,192)</b>	<b>(7,756)</b>	<b>9,930</b>	<b>4,497</b>	<b>118,721</b>
<b>FUNDING</b>								
Business rates	(14,226)	0	0	0	0	0	(1,315)	(15,541)
Govt grants and other funding	(9,115)	0	0	0	0	0	(3,157)	(12,273)
Surplus/ Deficit movements	(165)	0	0	0	0	0	2,263	2,098
Council tax	(85,622)	0	0	0	(214)	0	(7,170)	(93,006)
<b>Total Funding</b>	<b>(109,128)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(214)</b>	<b>0</b>	<b>(9,379)</b>	<b>(118,721)</b>
<b>Total</b>	<b>(326)</b>	<b>800</b>	<b>5,639</b>	<b>(3,192)</b>	<b>(7,970)</b>	<b>9,930</b>	<b>(4,881)</b>	<b>0</b>

## Appendices to the 2024/25 budget

### 6. Council Plan – Appendix A

- 6.1 The council has set out a revised set of priorities, which emphasise the need to focus on addressing the serious financial challenges faced by the council. The new Council Plan priorities are set out at Appendix A.
- 6.2 These are grouped under the following Strategic Aims:
- 6.3 Put the council on a strong financial footing to serve the borough effectively.
- 6.4 A cleaner, greener, safer, and more prosperous borough.
- 6.5 Children and young people have a great start in life and access to opportunities through to adulthood.
- 6.6 People live healthy and independent lives in supportive communities.
- 6.7 A high-performing council that delivers for the borough.
- 6.8 The Council Plan provides the framework for decisions on resource allocation. The proposed budget allocations are informed by our priorities, and in turn, the activities undertaken to achieve these priorities are developed in line with the resources available. The full Council Plan will include a Technical Appendix, summarising the activities that will be delivered in order to achieve our priorities, and the Key Performance Indicators (KPI) which will enable us to monitor progress, and identify and respond to issues.
- 6.9 Progress against the Council Plan will be monitored through the Quarterly Assurance Reports (QAR) to Cabinet. The full Council Plan, including the Technical Appendix, will come to Cabinet on 27 March, and then Full Council on 11 April 2024.
- 6.10 The Council Plan has been informed by engagement sessions with key stakeholder groups including young people, older people, people with disabilities, the voluntary and community sector, Members, parishes, and staff.
- 6.11 A total of 224 people participated in the sessions, with more contributing to responses submitted via email or the online survey. There was support for the general direction of the council's emerging aims and priorities, with feedback contributing to the shaping of the priorities. The early community engagement highlighted priority concerns for residents and the VCS and the later sessions allowed for better definition and strategic alignment of those aims and priorities. A summary of key themes from the engagement is included at **Appendix B**.

### 7. Budget Consultation – Appendix B

- 7.1 The consultation on the Draft Budget 2024-25 was open from Friday 15 December until Monday 22 January. There were 391 responses from residents, businesses and other stakeholders, plus verbal and written submissions from other stakeholders, including the Youth Council. This was a slight increase on response rates last year. There were also over 900 responses to the parking fees and charges consultation.

- 7.2 50% of respondents agreed with the proposals to increase council tax, a greater proportion than those opposing (34%). Many respondents commented that they would support larger increases, in order to cover rising costs and to fund services adequately.
- 7.3 Key concerns raised, include the potential closure of the Guildhall Museum and on increases to parking charges (which were implemented on 5th February following the decision at November Cabinet to implement increases early due to the financial situation). Respondents also set out a range of ideas for income generation and savings. More detail on the consultation feedback is included at **Appendix B**.
- 7.4 **As recommended by Cabinet, Council is asked to have due regard to the contents of Appendix B.**

## **8. Medium Term Financial Strategy – Appendix C**

- 8.1 The Medium-Term Financial Strategy (MTFS) is the forward projection of the Authority's financial position and takes into account all known plans. It is an estimate, and like all projections, becomes less accurate the further into the future it goes. What it does usefully do is allow us to consider the likely future financial position and allow us to model the impact that alternate decisions might have on that.
- 8.2 The MTFS is included at **Appendix C**. It shows in the far-left column our projected position for the coming year, 2024/25, which has a balanced budget but includes necessary growth of £9.9m and a large-scale transformation programme which underpins savings of £7.5m.
- 8.3 The future year projections are based on assumptions that are shown at the base of the table. Inflation on costs and income has been assumed to be between 2% and 4% with an allowance of inflation on wages of 3%, which is higher than in some previous years and reflects our commitment to try to bring RBWM staff salaries more in line with our neighbouring authorities.
- 8.4 Council Tax is assumed to rise at the maximum amount allowed each year (assuming the cap stays at current levels). Business rates are based on projections supported by industry analysts LG Futures, who support with our NNDR returns.
- 8.5 Future government funding has used Pixel projections, which are industry standard, but has assumed that the potential Spending Review does not happen. It has been expected for some time but the fact that we will potentially soon have a general election throws that into some doubt.
- 8.6 A small allowance for additional future growth has been made of £500k. RBWM is not generating sufficient surpluses to create capacity for much growth and in each year's budget we will have to choose between using what little we do generate for growth pressures or to improve our financial resilience by increasing reserves. The MTFS shows the Authority hoping to hold down the growth to minimal levels, allowing us, over the life of the projection, to bring reserves back to £9m. Financial resilience is also achieved by finding additional savings and income generation, by better systems and processes and by close monitoring and RBWM are doing all of these things.
- 8.7 Each decision made going forward will affect this projection. Staying on plan will maintain the position. Unplanned expenditure will worsen it. It is not guaranteed. It is an estimate of where we will be if we carry out the actions we have laid out in the budget.
- 8.8 It is possible to improve the position. If we create more efficiencies, receive more income than budgeted, reduce expenditure by more than we've already planned or if we receive more Govt funding in future years, the forecast will improve. Either way, we must monitor it closely to check where we are against plan as any deviation from it will

need to be rectified quickly. The level of reserves currently held cannot cover unforeseen expenditure for long, leaving the council at considerable risk.

- 8.9 The graph below the MTFS shows the movements in funding, net budget, and general fund reserves. This shows us the trend in each of these things and the impact that has on general fund reserves – which we are projecting as positive – but, even if we hold down growth will still recover very slowly and be vulnerable to any unforeseen expenditure. During 2023/24 the level of reserves was halved. This is due to the budget in 2023/24 for demand led statutory services, notably Adult Social Care, being insufficient.
- 8.10 Even after applying all available earmarked reserves and grants, the resulting overspend has halved our general reserves and the amount of growth added to both Adult’s and Children’s Services to acknowledge that increase in demand has meant that, unless funding improves materially, the Authority has very little capacity to restore and rebuild those reserves. The only other variable is the contingency budget planned each year so we must endeavour not to use that, to find additional savings wherever possible and to return as much surplus as we can to reserves at the end of each year.
- 8.11 The good news is that the Authority has developed much better approaches to spending with the advent of the Spending Control Panel, improved financial governance and monitoring and a greater awareness of the financial issues in all levels of officers and members. This has reduced unnecessary spend and will continue to do so but the severity of the situation means we must continue to look at ways to improve the governance and approach to finances in both officers and members.

## 9. Growth – Appendix D

- 9.1 As above, the Authority’s budget for 2023/24 proved inadequate in several key areas, the most notable being adults and children’s social care. This has been addressed by adding £5.2m and £2.6m of funding to these areas respectively. The details of the additions to all areas can be seen in **Appendix D**.
- 9.2 The “unavoidable” growth items range from contract pressures and posts that were agreed but not budgeted for to high levels of cost increase in demand led statutory services. Very few of the items listed were costs that the Authority could choose not to incur which meant that compensating savings had to be found to offset them.
- 9.3 Some of the costs are “one off” items for one year only while some are spread over a number of years. The change up or down can be seen in the projections in the table and is reflected in the MTFS.

## 10. Efficiencies – Appendix E

- 10.1 Corresponding to the growth items in **Appendix D**, **Appendix E** lists the £7.5m of efficiencies, savings, and transformation projects that the Authority has developed in order to bring the budget back into balance and cover the inflationary increases in contracts and rise in demand for statutory services that wasn’t covered by the 2023/24 budget.
- 10.2 The amount of efficiencies relating to service budgets can be see in the top half of the MTFS in **Appendix C**, while the amounts relating to Council Tax and pensions are in the bottom half with other funding and non-service-related items.
- 10.3 The approach to finding reductions in the 2024/25 budget to close the gap was as follows:

- **Service transformation:** Change the way in which we deliver priority services, including improving the council’s digital offer.
  - **Prevention and demand reduction:** Provide the right support to residents at the right time, with a focus on prevention and early intervention, enabling independent living before more costly service intervention is needed.
  - **Contract management:** Manage contracts effectively and explore alternative ways to deliver to improve value for money and reduce costs.
  - **Income maximisation:** Maximise the income received by the council, through commercialisation, grants, fees, and charges, and managing debt effectively.
  - **Asset management:** Make better use of council buildings and other assets to generate income and streamline our capital programme to reduce borrowing and make better use of CIL and S106 funding.
  - **Economic growth:** Secure investment and growth in the borough to support the local economy and improve the borough’s infrastructure and public spaces.
- 10.4 The efficiencies outlined in the appendix range from relatively small-scale operational efficiencies to the necessarily more ambitious large scale transformation projects required to deliver savings on this level.
- 10.5 To support the delivery of this programme, a new corporate transformation programme – Future Shape RBWM – has been put in place with associated governance to monitor the project updates, coupled with additional resource as outlined in the Flexible Use of Capital Receipts strategy in **Appendix G**. Project plans have already been developed and will be reported to Cabinet.

## 11. Fees and Charges – Appendix F

- 11.1 As above, one of the Authority’s approaches to closing the budget gap is income maximisation and in line with this, we have increased fees and charges. While never a welcome addition to any budget, these are really important to RBWM as a source of income and fund not only the service they relate to but can provide much needed support to other statutory services.
- 11.2 Most fee and charge increases were agreed in principle in December ahead of being consulted on so they could be implemented as early as possible to help relieve the in-year pressures and subsequent overspend that the Authority is facing. The fees and charges listed at **Appendix F** are those not yet approved.
- 11.3 The feedback given through the budget consultation and comments in regard to fees and charges increases have been taken into consideration and one of the actions from that was to hold the cost of parking permits for the first vehicle and increase more significantly the cost of second or third permits in a household.
- 11.4 Please note that the pitch charges, as noted in the Outdoor Facilities section of the Fees and Charges **Appendix F** are being consulted on and the final decision on the amount to be charged is delegated to the Executive Director of Place in consultation with the Cabinet member for Communities and Leisure
- 11.5 **As recommended by Cabinet, Council is asked to approve the Fees and Charges for 2024/25 as set out in Appendix F, noting that this excludes the pitch fees referenced in 11.4 above.**

## 12. Flexible Use of Capital Receipts – Appendix G

- 12.1 Capital receipts are only permitted to be used for specific purposes, primarily for the funding of new capital expenditure, which would in turn reduce the amount of new assets being added that require us to accrue MRP or that need to be funded by borrowing.
- 12.2 Capital receipts are not allowed to be used for revenue expenditure, apart from under one very specific set of circumstances. As part of the 2016/17 settlement, the government announced that it would allow the use of capital receipts, received from the 1st of April 2016 onwards, to be used to fund transformation. This special direction is due to end in March 2025.
- 12.3 The criteria for qualifying expenditure is as follows; the project has to be designed to:
- Generate ongoing revenue savings in the delivery of public services and/or
  - Transform service delivery to reduce costs and/or
  - Transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners.
  - The expenditure must not be ongoing revenue spend.
- 12.4 This gives us the opportunity, in the last year that this is available, to take advantage of it to fund our transformation programme and the detail of the direction being used and the expenditure we plan to use it for is set out in **Appendix G**. The majority of the expenditure in the table is either consultancy to help us scope and deliver the changes we have set out to achieve as part of the £7.5m of savings in **Appendix E**, or specialised project management resource to manage and report on it.
- 12.5 A new corporate transformation programme – Future Shape RBWM – is being put in place to give the council the best chance to deliver service and organisational change on the scale required. It will be a significant undertaking with high levels of risk – some of which is outside the council’s control – but without this new approach and infrastructure, delivery will not be possible.
- 12.6 The use of capital receipts in this way does carry an opportunity cost, but put quite simply, without adequate resourcing, the transformation programme would be unlikely to succeed and the monetary benefits of it, not only in 2024/25 but ongoing, significantly outweigh the cost of undertaking it. Without the successful delivery of the planned transformation programme, RBWM will not be financially viable. Levels of staffing within the Authority are already far below the level of comparable councils which means that the Future Shape RBWM programme is undeliverable within existing capacity and without the appropriate additional resource, will not succeed.
- 12.7 There are some additional items on the table, not related to the programme, but expected to meet the criteria above and generate additional income or savings. These have an amount specified next to them of savings expected to be generated and more information on these is given in the expanded detail in the spreadsheet attached.
- 12.8 While the table shows the limit of funding that we are proposing to spend on it, each resource will be carefully sought to deliver best value so there is every chance that we will spend less than the amount shown. If approval is given for the expenditure, we will not be allowed to exceed the amount shown.
- 12.9 The plan, if approved by Council, will be shared with DLUHC (the Department for Levelling Up, Housing and Communities) and the Secretary of State for approval but



since this is a direction that is offered to any local authority whose expenditure meet the criteria, and many are currently taking advantage of it, it is unlikely to be refused.

- 12.10 There is a risk that if either DLUHC or our incoming auditors, Grant Thornton, deem the expenditure to be non-compliant they could ask for it to be charged to revenue. Whilst no concrete assurances can be given ahead of the audit, the scope and contents of the plan have been discussed with Grant Thornton in principle and we remain confident that the planned expenditure is compliant.
- 12.11 One example of this compliance is where we have split the amount of resource required to tackle our aged debt between transformation resource (developing and implementing better processes to give consistency between services in their approach to credit control and the creation of template documents to be used at each stage) and the additional credit controllers required to collect the debt (ongoing revenue expenditure).
- 12.12 If approved, we must only charge the expenditure related to the agreed projects and the actual spend must be compliant i.e., having got agreement for the items on the list, each individual expenditure must be demonstrably compliant and within the list agreed. Any change to this would need to go through the same process of being agreed by full Council and an updated request sent to DLUHC.
- 12.13 The alternative to charging this expenditure to capital receipts would be to charge it to revenue expenditure which would consume most of the contingency budget for 2024/25. Since RBWM has very low levels of reserves to withstand unplanned expenditure beyond contingency, this is not advised.
- 12.14 **As recommended by Cabinet, Council is asked to approve the Flexible Use of Capital Receipts for the purposes outlined in the report in Appendix G**

### **13. Capital Strategy – Appendix H**

- 13.1 In spite of the current financial constraints, the council remains committed to a vibrant programme of capital projects designed to improve, maintain and sustain the Borough. There is a focus on the housing needs of our residents, an obligation to ensure their safety and prosperity by maintaining and improving local infrastructure and also a strong emphasis on optimising the use of the buildings, land and other assets that we own for the benefit of the Borough and the council's finances.
- 13.2 Over the last decade, RBWM has accumulated a high spend on capital, funded by borrowing. This has left us with a combined MRP (minimum revenue provision) and interest payable of £13.5m, over 11% of our net expenditure.
- 13.3 To avoid adding to this pressure, RBWM is considering carefully any new capital expenditure, focusing our attention on grant funded infrastructure delivery through S106 and CIL and the programme of work in the borough's schools. Where projects have been proposed that are funded by additional borrowing, they relate to software systems and networks within the Authority. These must be maintained not only so the council can work efficiently but also to protect the security of our resident's data.
- 13.4 The Capital Strategy report at **Annex H** explains our approach to capital expenditure, highlights current and recently completed projects, gives an overview of our plans in the short to medium term, explains how the associated risk of those is managed and the implications of those plans on our future financial sustainability. The capital strategy is a key contributor to the longer-term projections in the MTFS.
- 13.5 There are a considerable number of large-scale projects in process and many smaller projects which are "slipping" forward from 2023/24 to 2024/25 so the proposed capital

programme, of which new bids are primarily grant funded and therefore not adding to our borrowing or MRP costs, represents an achievable and prioritised target.

- 13.6 Care must be taken to focus the Authority's efforts on this programme and avoid diverting resource on potential schemes that don't align with Council priorities and risk not only jeopardising the core deliverables, by using up officer time when staffing levels are already low, but also spending money on schemes that are not a priority and don't deliver a healthy return on investment, making RBWM's financial position worse instead of improving it.
- 13.7 An important part of reducing the burden that debt is placing on our finances is to sell assets to repay it, where it makes financial sense to do so. Making best use of our assets was agreed by Cabinet and Full Council in September as part of our action plan for dealing with the serious financial position of the council. The sale of large assets such as Maidenhead Golf Course, which has been in progress for some time now, is vitally important as it is the Authority's only meaningful way of reducing the existing debt levels.
- 13.8 **Council is asked to approve the statement of MRP policy contained in Appendix H under the heading Minimum Revenue Provision**
- 13.9 **As recommended by Cabinet, Council is asked to approve the Capital Strategy 2024/25 as set out in Appendix H**

#### **14. Capital Programme – Appendix I**

- 14.1 Appendix I shows the new bids for 2024/25. These align with the Authority's strategy to minimise the reliance on borrowing and unfunded projects which has caused the current debt situation that is creating such a draw on the revenue budget.
- 14.2 Only internal systems upgrades, and network strengthening have been approved as unfunded spend with the remainder of the new bids drawing on external funding such as S106, CIL and other grants.
- 14.3 The Appendix goes on to show the complete capital programme for 2024/25 onwards, including new bids and slippage from approved projects in previous years.
- 14.4 The PSDS (Public Sector Decarbonisation Scheme) bid is a late addition and is not yet approved. A business case will be presented in due course to consider the impact of the proposed changes on the ongoing revenue costs. The project itself is largely grant funded but would have an element of cost to RBWM / borrowing and this will be considered as part of the business case alongside the positive or negative impact on revenue of the change in heating system on utility costs.
- 14.5 There is an expectation of further capital bids for the upgrade to the Agresso Finance system. The requirement to upgrade is known but the cost of the upgrade is not. Best estimates are around £100k. There is also an expectation of a bid for further funding from the Mosaic system implementation of around £400k. This project is due to complete in October and the request for additional budget for resource is imminent.
- 14.6 **As recommended by Cabinet, Council is asked to approve the consolidated Capital Programme for 2024/25 as set out in Appendix I**
- 14.7 **That delegated authority is given to the Executive Director of Place and the S151 Officer, in liaison with the Cabinet member for Finance to approve the inclusion of the proposed PSDS project, subject to business case.**

## 15. Highways and Footways capital spend – Appendix J

- 15.1 The capital spend in **Appendix J** is the detail of projects already included in the capital programme but provides a proposed breakdown of spend along with potential projects held in reserve should the projects on the priority list be able to be delivered for less than anticipated.
- 15.2 The highway resurfacing programme is a list of resurfacing schemes which been highlighted as high risk to the borough through the scrim and scan survey carried out in 2023. These schemes need to be carried out to maintain the life of the council's assets, prolong the life of the network for all users, and reduce potential claims to the council. **As recommended by Cabinet, Council is asked to approve the breakdown of projects with the highway resurfacing programme as detailed in Appendix J**
- 15.3 The footway maintenance and construction programme is a list of footway schemes which have been highlighted through highway safety inspections which are carried out throughout the year, which require maintenance. Carrying out this maintenance maintains the life of the council's footways for all user groups, prolongs the life of the assets as well as reducing potential claims to the council. **As recommended by Cabinet, Council is asked to approve the breakdown of projects within the footway maintenance and construction programme as detailed in Appendix J**

## 16. Treasury Strategy – Appendix K

- 16.1 Treasury Management is the management of the Authority's cash flows, borrowing and treasury investments, and the associated risks. Where the Authority has invested sums of money, it is exposed to financial risks, including the loss of invested funds and the revenue effect of changing interest rates. Changing interest rates also have a material impact on its cost of borrowing. The successful identification, monitoring and control of financial risks are therefore central to the Authority's prudent financial management.
- 16.2 Treasury risk at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's 'Treasury Management in the Public Services: Code of Practice 2017 Edition' (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. The report at **Appendix K** fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.
- 16.3 RBWM is in a difficult position. Large amounts of unfunded capital spend over the last decade have left the Authority with close to £200m of debt that is being serviced but not repaid. The interest and MRP (minimum revenue provision, discussed in more detail in the Capital Strategy paper at **Appendix H**) cost in the 2024/25 budget is £13.5m, over 11% of our budget, and the increase in interest rates over the last couple of years was a significant contributor to the gap we had to close in order to balance next year's budget.
- 16.4 The Treasury strategy sets out our approach to the management of existing cash and debt and the refinancing of loans reaching maturity. It sets out the acceptable counterparties for both borrowing and investment and the limits set on these. **As recommended by Cabinet, Council is asked to approve RBWM's Treasury Management Strategy for 2024/25 as set out in Appendix K, including the Treasury Management Policies and Lending Counterparty Criteria.**

- 16.5 A key requirement is that Council approves the maximum amount of debt that the authority can enter into in the short to medium term. The level requested is a function of our capital financing requirement (CFR) and sets both warning and absolute limits just above that. **As recommended by Cabinet, Council is asked to approve the prudential indicators as set out in Appendix K, including the Operational and Authorised limits for external borrowing.**
- 16.6 More work is required to generate better quality cashflow projections and debt management decision making information going forward. While a review of the long-term resource required is underway, interim support has already been put in place to strengthen both capacity and capability in the Finance team ahead of the next round of debt refinancing.

## **17. Dedicated Schools Grant – Appendix L**

- 17.1 The Dedicated Schools Grant (DSG) funds both maintained schools and academies and is ring fenced for schools and pupil activity as defined by the School and Early years Finance (England) Regulations.
- 17.2 The Authority has a responsibility to ensure that the DSG is deployed in accordance with the conditions of grant and the School and Early Years Finance (England) Regulations. The arrangements for 2024-25 are detailed by the Education and Skills Funding agency (ESFA) “Schools operational guide 2024 to 2025”, the “High needs funding 2024 to 2025 operational guide” and the “Early Years operational guide 2024 to 2025 operational guide”.
- 17.3 The grant is notionally split between four funding blocks: Schools, central school services, early years, and high needs and the report at Appendix L sets out the allocation of funding over those blocks.
- 17.4 The report also shows the deficit that has been accumulated on that grant expenditure due to requirements for spend exceeding the amount of funding available. The deficit does represent a risk to RBWM because while there is currently a statutory override in place which allows us to ignore this deficit when determining our financial viability, but this override is due to end in 2026 and it is unclear whether it will be extended or not.
- 17.5 The deficit is expected, at the end of March 2024, to stand at £1.358m
- 17.6 The Authority is required to submit a plan showing how this deficit will be addressed and the plan, and the actions associated with it are included in **Appendix L**
- 17.7 **As recommended by Cabinet, Council is asked to approve the allocation of the £165.017m Dedicated Schools Grant as set out in Appendix L.**

## **18. Pay Policy – Appendix M**

- 18.1 Under sections 38 to 43 of the Localism Act 2011, Local Authorities are required to prepare, approve by full Council (as a Part 1 item), and publish on their website, a pay policy statement by 31 March each year for the following financial year.
- 18.2 The council operates local pay determination and has a Framework Agreement with the Trade Unions to manage the pay award process. Each year in September the Trade Unions (GMB and Unison) submit a joint pay claim to the council. The claim normally mirrors the national local government pay claim. During the autumn and in the lead up to the approval of the budget in February, discussions take place between

the Chief Executive, Executive Director of Resources, Assistant Director of HR, Corporate Projects and IT and the Trade Unions.

18.3 As part of the budget setting process for 2023/24, the budget agreed by Council in February 2023 included the following pay awards:

- 1 April 2023 – 4% pay award.
- 1 April 2024 – 3% pay award.

18.4 This was the first time that a two-year settlement had been made under the local agreement and this was agreed in order to allow the council to plan its budgets more effectively over the short term.

18.5 The process relating to the 2025 pay award will commence in the summer with informal discussions prior to the Trade Unions submitting their pay claim in September.

18.6 **As recommended by Cabinet, Council is asked to approve RBWM's updated Pay Policy Statement for 2024/25 as set out in Appendix M.**

## **19. EQIAs – Appendix N**

19.1 Equality Impact Assessments (EQIAs) were undertaken for any savings with potential equality impacts. These are attached as **Appendix N**. They consider the impact upon individuals and groups with legally protected characteristics, as well as upon other selected demographic groups that may experience disadvantage. An overarching Equality Impact Assessment has been carried out for the budget overall. This is also included in **Appendix N**. The overarching EQIA considers the potential cumulative impact upon certain groups and allows for a more contextual understanding of individual savings.

19.2 In assessing the impact of this budget, it is important to recognise that the majority of Council spend is directed towards Children's and Adults' Services. The individuals and families accessing and supported by these services include a disproportionate number with particular protected characteristics, such as older adults accessing social care; disabled individuals and their families and carers; and children in care. The overall impact of changes to Council spending can therefore be expected to show a bias towards those groups. In this current challenging financial situation, the Council is driving towards a more efficient and appropriate use of its spending, protecting the most vulnerable in our community, whilst supporting enablement and empowerment through a longer-term approach of prevention and early intervention.

19.3 **As recommended by Cabinet, Council is asked to have due regard to the contents of Appendix N.**

## **20. Report of the CFO – Appendix O**

20.1 Section 25 of the Local Government Act 2003 places a duty on the Chief Financial Officer to make a report to the Council on the robustness of the budget estimates and the adequacy of the council's reserves. The Council must have regard to this report when making its decisions about budgets and council tax for the forthcoming year.

20.2 This report can be found at **Appendix O**

## **21. Minutes of the Corporate Overview and Scrutiny committee – Appendix P**

21.1 The minutes of the Corporate Overview and Scrutiny committee who considered the draft revenue budget on the 19<sup>th</sup> of December 2023 are included at **Appendix P**

## **22. LEGAL IMPLICATIONS**

23.1 Section 30(6) LGFA 1992 provides that the Council must set its budget before 11 March in the financial year preceding the one in respect of which the budget is set. The setting of the budget is a function reserved to Full Council which will consider the draft budget which has been prepared and recommended by the Cabinet. Producing this budget and recommending it to Full Council for approval is part of the process that will ensure the Council meets its legal obligations to set a balanced budget.

23.2 Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered as agreed and that new expenditure is contained within available resources.

## **23. RISK MANAGEMENT**

23.1 Failure to identify sufficient savings as part of the budget process would risk the Council being unable to maintain minimum levels of reserves. Failure to deliver the planned savings would have the same effect.

## **24. POTENTIAL IMPACTS**

25.1 This report contains proposals related to staff or service provisions and may involve changes to policy or service delivery. Equality Impact Assessments have been completed where appropriate and are attached as Appendix N.

25.2 A full budget EQIA has been undertaken on the overall budget and is also set out in Appendix N.

## **25. TIMETABLE FOR IMPLEMENTATION**

Implementation date if not called in: Immediate.

## **26. APPENDICES**

26.1 This report is supported by 16 appendices:

- Appendix A Council Plan
- Appendix B Response to budget consultation
- Appendix C MTFS & MTFS graph
- Appendix D Growth
- Appendix E Efficiencies
- Appendix F Fees and Charges
- Appendix G Flexible Use of Capital Receipts
- Appendix H Capital Strategy
- Appendix I Capital Bids 2024/25 and Consolidated Capital Programme
- Appendix J Detail of Highways and Footways capital expenditure
- Appendix K Treasury Strategy
- Appendix L Dedicated schools grant

- Appendix M RBWM Pay Policy
- Appendix N EQIAs
- Appendix O Report of the CFO
- Appendix P Minutes of the Corporate Overview and Scrutiny committee

## 27. BACKGROUND DOCUMENTS

27.1 None.

## 28. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i>		<i>Statutory Officers (or deputies)</i>	
Elizabeth Griffiths	Executive Director of Resources/S151 Officer		<b>16.02.24</b>
Elaine Browne	Monitoring Officer and Deputy Director of Law & Governance		<b>16.02.24</b>
<i>Deputies:</i>			
Andrew Vallance	Deputy Director of Finance (Deputy S151 Officer)		<b>16.02.24</b>
Helena Stevenson	Principal Lawyer and Deputy Monitoring Officer		<b>16.02.24</b>
<i>Mandatory:</i>		<i>Equalities Officer</i>	
Ellen McManus-Fry	Equalities & Engagement Officer		<b>16.02.24</b>
<i>Other consultees:</i>			
<i>Executive Directors</i>			
Stephen Evans	Chief Executive		<b>16.02.24</b>
Andrew Durrant	Executive Director of Place		<b>16.02.24</b>
Lin Ferguson	Executive Director of Children's Services		<b>16.02.24</b>
Kevin McDaniel	Executive Director of Adult Social Care, Health & Communities		<b>16.02.24</b>

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance	Yes
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## REPORT HISTORY

Decision type:	Urgency item?	To follow item?
For information	No	Not applicable

Report Author: Elizabeth Griffiths, S151 Officer
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### Council Plan [Vision/Aims/Priorities]

#### Vision for the Borough:

**A Borough of safer, greener and cleaner communities, with opportunity for all.**

#### Vision for the council:

- **An outward-looking, collaborative, learning organisation** where all colleagues feel empowered and take responsibility.
- **A council at the heart of the Borough's communities** – championing local issues, caring for and empowering residents, and creating opportunity.
- **A council which operates on a regional footprint**, leading and convening partners and stakeholders across the public, private and voluntary sectors to drive economic growth and prosperity and get the best outcome for our people and businesses.

#### **[Aim 1] Put the council on a strong financial footing to serve the borough effectively**

##### **Priorities:**

- Continue to improve scrutiny, forecasting and monitoring of the budget; actively manage risks and opportunities to improve the council's financial position.
- Improve the way in which we deliver priority services, including using technology in better ways.
- Manage contracts effectively and explore alternative ways to deliver to improve value for money.
- Maximise the income we receive, through commercialisation, grants, fees and charges, and managing debt effectively.
- Optimise use of the buildings, land and other assets that we own.

#### **[Aim 2] A cleaner, greener, safer and more prosperous borough**

##### **Priorities:**

- Keep our neighbourhoods clean and safe.
- Protect and improve the environment and green spaces, reduce carbon emissions and increase biodiversity.
- Support our local economy, working with businesses and securing inward investment.
- Develop a more coherent approach to regeneration and place-making across the borough's key locations, and ensure economic and housing development benefits local communities.
- Ensure availability of housing, that meets our local housing needs, with a focus on tackling homelessness.

#### **[Aim 3] Children and young people have a great start in life and access to opportunities through to adulthood**

##### **Priorities:**

- Support children and families to live safe, happy and healthy lives.

## Appendix A

- Support children and young people in our care and meet their needs safely.
- Support all children and young people to achieve meaningful outcomes from birth into adulthood, enabling them to live, learn and thrive locally and access opportunities.
- Support young people and families to develop resilience and independence.

### **[Aim 4] People live healthy and independent lives in supportive communities**

#### **Priorities:**

- A council-wide focus on increasing healthy life expectancy, improving wellbeing and reducing the impact of inequalities.
- Provide access to the right support to residents at the right time, in the right place, with a focus on early help and prevention, to maintain and extend independent living.
- Deliver quality adult social care with suitable homes for those who need life-long support.

### **[Aim 5] A high-performing council that delivers for the borough**

#### **Priorities:**

- Strengthen how we work to serve the borough better - placing the borough at the heart of communities; listening to people and involving them in decision-making.
- Strengthen partnerships with charities, the voluntary sector, businesses, parishes, health and education partners, statutory bodies, faith groups and others to enable better outcomes for residents.
- Strengthen the council's governance, transparency and accountability and provide the framework for a high-performing, compliant council.
- Empower and support our workforce to deliver well for the borough, now and in the future.

# Summary of Budget Consultation and Council Plan Engagement Feedback

## 1. Summary: public consultation on draft Budget 2024-25

### Executive Summary

The consultation on the Draft Budget 2024-25 was open from Friday 15 December until Monday 22 January. There were 391 responses from residents, businesses and other stakeholders.

#### Council Tax

- **50% support/strongly support** a 2.99% increase in council tax. Reasons include acknowledgement of historic low-level of council tax collection, rising costs and the need to continue to invest in services and amenities across the borough. Some people support increasing council tax above 2.99%.
- **34% oppose/strongly oppose.** Reasons include concern about the efficiency and effectiveness of prior and future spending decisions, financial management at the Council, the lack of visible benefits to individuals and decline in services and places around the borough and concerns about affordability given the rises in the cost of living.
- 16% neither support nor oppose. Reasons were similar to those given by people who support or oppose including recognition of rising costs, concern about deterioration of services.

#### Adult Social Care Precept

- **47% support/strongly support** the 2% increase. Reasons include recognition of aging population and rising cost and demand for these services, the need to protect the most vulnerable in society, and recognising that fundamental changes to the funding isn't within the capacity of council.
- **27% oppose/strongly oppose.** Reasons include lack of trust in council to deliver value for money services and discontent with national government approach to funding adult social care.
- 26% neither support nor oppose. Reasons include lack of understanding or awareness of the services currently provided and how the increase would benefit service users.
- People who commented were keen that services were only provided to those genuinely in need and that services were easy to navigate.

#### Budget proposals

- **29% agree/strongly agree**
- **40% disagree/strongly disagree**
- 31% neither agree nor disagree.

#### Themes emerging from comments include:

- **Museum, libraries, tourist information centre:** support for funding to continue for these services.
- **Parking:** concern about the wider impacts of increasing parking charges including on quality of town centres, local businesses, tourism and residents.
- **Communication:** recognition of some improvements compared to last year but concern about lack of detail in some proposals, lack of clarity and transparency.
- **Economy, revenue and income generation:** Lack of ambition and imagination in generating revenue, some proposals viewed as 'short-sighted'.

## Appendix B

- **Equity:** increase in tax and other charges not falling equitably, and benefits are not equitable
- **Contract management:** concern that contracts are poorly enforced, work is of poor quality and often requiring redoing at the expense of residents, inefficiencies in contract management between parishes and council.
- **Ways of working:** concern about accountability, quality and pay of staff.

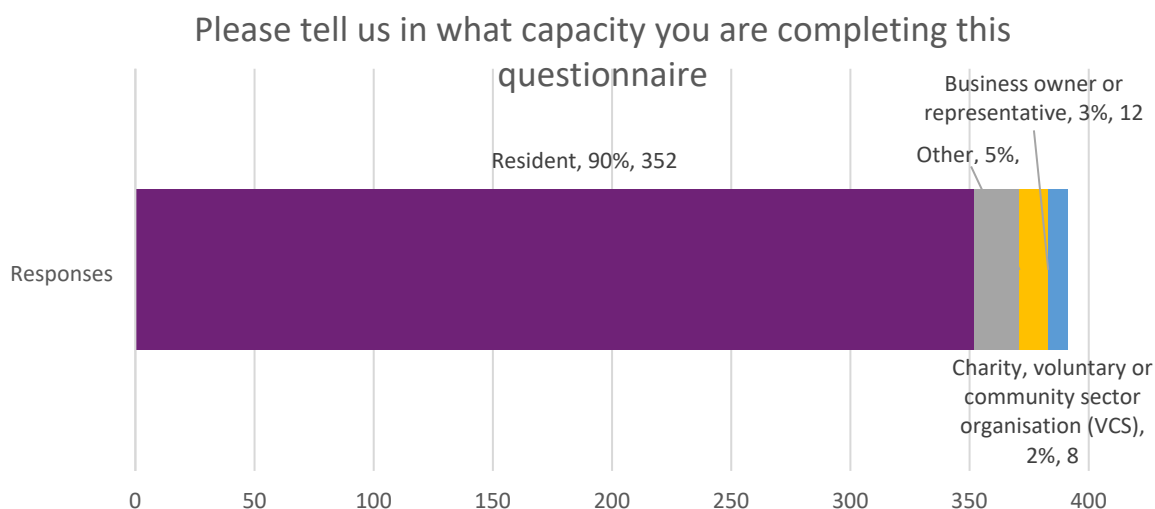
### Report of findings

The General Budget Consultation was open from Friday 15 December until Monday 22 January. There were 391 responses from residents, businesses and other stakeholders.

Written responses were received on email from Cookham Parish Council, Youth Council and carers. Verbal feedback was received in Learning Disability Partnership Board on 16 January. The consultation documents including the survey were available at borough libraries and we did not receive any completed paper surveys.

### Responses

Most responses were from residents (352 respondents, 90%), followed by Other (19, 5%), Business owner or representative (12, 3%) and charity, voluntary or community sector responses.



### Demographic representation

The following analysis is based on respondents that did not select 'prefer not to say' in response to demographic questions. The purpose of reviewing the demographic characteristic of respondents is to assess whether respondents are representative of the wider population in RBWM, therefore the results from the survey are compared to Census 2021 statistics and ONS mid-year population estimates.

#### Sex

	Budget Consultation		Census 2021
	Respondents	Percentage	
<b>Male</b>	126	38%	49%
<b>Female</b>	208	62%	51%

A larger proportion of women responded to the survey compared to the Census results (62% compared to 51%), correspondingly a smaller percentage of men responded to the survey compared to Census results (38% compared to 49%).

#### Age

The proportion of 18-64 years and the proportion of 65 year and over are similar to the resident population from the Census. The second table shows the breakdown within these age categories and shows that the younger adults are under-represented (categories 18-24 years and 25-34 years) and over-represented in middle-aged adults (categories 45-54 years and 55-64 years).

Age	Budget Consultation		Census 2021
	Respondents	Percentage	
<b>18-64 years</b>	244	74%	76%
<b>65 years +</b>	85	26%	24%

Age	Budget Consultation		Census 2021	Difference
	Respondents	Percentage		
<b>18-24 years</b>	5	2%	8%	-7%*
<b>25-34 years</b>	21	6%	14%	-8%
<b>35-44 years</b>	55	17%	18%	-1%
<b>45-54 years</b>	86	26%	19%	7%
<b>55-64 years</b>	77	23%	16%	7%
<b>65 years and older</b>	85	26%	24%	2%

\*Figures to 1 d.p. for this line are 1.5%, 8.2% and -6.7%. So the 'difference' looks like an error due to rounding.

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### Location

Respondents were asked the first 3 or 4 characters of their postcode. Postcodes do not map directly uniquely to Wards. Wards with a large proportion of properties with the given postcode are listed in the table below. 'Others' covers multiple postcodes within the borough and out of area postcodes.

Postcode	Budget consultation		Parishes
	Respondents	Percentage	
SL4	241	62%	Clewer & Dedworth East, Clewer & Dedworth West, Clewer East, Old Windsor
SL6	87	22%	Belmont, Bisham & Cookham, Boyn Hill, Bray, Copx Green, Furze Platt, Hurley & Walthams, Oldfield, Pinkneys Green, Riverside
SL5	20	5%	Ascot & Sunninghill, Sunninghill & cheapside
SL3 or TW1	28	7%	Datchet, Horton & Wraysbury
Others	15	4%	

### Ethnicity

A high proportion of total respondents (18%) selected 'prefer not to say' to this question. Based on those who did respond to the question only 5% were black and minority ethnic compared to 20% of the RBWM population.

	Budget Consultation		Census 2021
	Respondents	Percentage	
<b>White</b>	302	95%	80%
<b>Black and minority ethnic</b>	17	5%	20%

### Disability

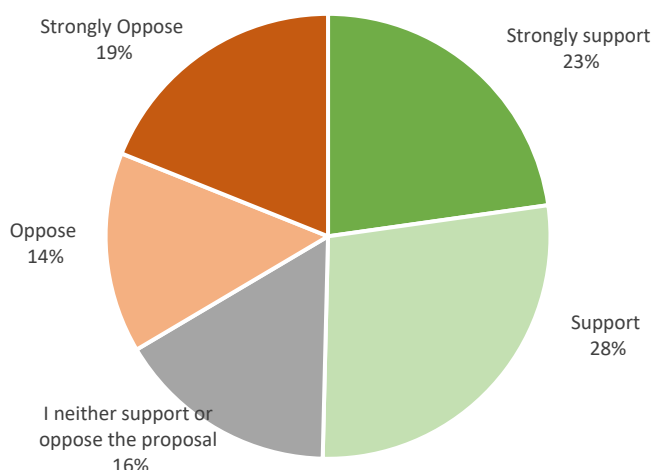
The question is not directly comparable to disability statistics collected through the Census.

	Budget Consultation	
	Respondents	Percentage
<b>Disabled</b>	27	8%
<b>Not disabled</b>	311	92%

## Proposal to increase Council Tax

50% of respondents either strongly supported or supported the increase of 2.99% in general Council Tax, 34% either strongly opposed or opposed and 16% neither supported or opposed.

Do you support our proposal to increase general Council Tax by 2.99% in 2024/25?



Reasons given to support the proposed increase in Council Tax include acknowledgement of historic low-level of council tax collection and rising costs, and the need to continue to invest in services and amenities across the borough. Some people support increasing council tax above 2.99%.

Reasons given to oppose the proposed increase in Council Tax include concern about the efficiency and effectiveness of prior and future spending decisions, financial management at the Council, the lack of visible benefits to individuals and decline in services and places around the borough and concerns about affordability given the rises in cost of living.

Reasons given to neither support to oppose the proposed increase in Council Tax were similar to those given by people who support or oppose including recognition of rising costs, concern about deterioration of services.

The table below gives examples of the comments received.

Support	Example comments
Strongly support	<ul style="list-style-type: none"> <li>“As council tax is very low in RBWM, this is creating a loss of a huge amount of income.”</li> <li>“I would pay a higher percentage increase to retain and improve services. I strongly object to proposals to increase parking charges and remove free parking in pay-and-display car parks for electric vehicles.”</li> <li>“Raise it by more! Our services are underfunded, we need to have a financially stable council that runs decent services., I am happy to pay more Council Tax for that.”</li> </ul>

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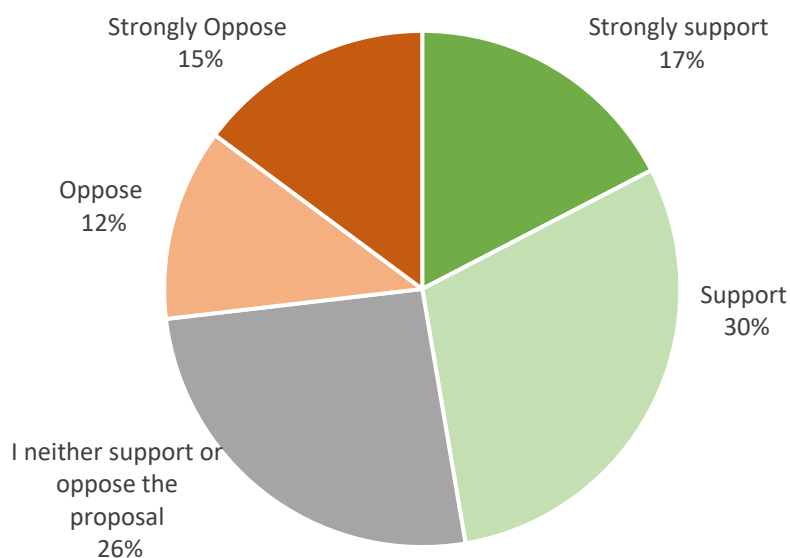
Support	Example comments
Support	<ul style="list-style-type: none"> <li>• <i>“I support in moderation. I would like to see a breakdown of the way the money is spent on a) Council Members' expenses and b) projects which are exploratory but eventually come to nothing so that the money is wasted”</i></li> <li>• <i>“The cost of everything has risen, increase of some sort is inevitable”</i></li> </ul>
Neither support or oppose	<ul style="list-style-type: none"> <li>• <i>“I would prefer if the council tax remained the same or was increased at less than 2.99%. I cannot see any visible difference in the provision of services from last to this year.”</i></li> </ul>
Oppose	<ul style="list-style-type: none"> <li>• <i>“I oppose to the 2.99% increase of Council Tax because of the gross inefficiencies, poor quality and lack of supervision of contracts that currently exist.”</i></li> <li>• <i>“I believe service has gone down, there is less care about the environment and Windsor has been very dirty since covid things have drastically changed.”</i></li> <li>• <i>“I believe a 2% rise in council tax would be better, we are all feeling the pinch even those in larger properties. My Husband and I are pensioners still living in a larger family home as the children have moved out. A small increase would be manageable.”</i></li> </ul>
Strongly oppose	<ul style="list-style-type: none"> <li>• <i>“What are we receiving with council tax? Only fortnightly bin collections and potholes in roads”</i></li> <li>• <i>“Another council tax rise and yet as a resident of Shurlock I am struggling to understand the benefits I’m receiving. We have no street lights or pavements to maintain for a start and our narrow country lanes are in desperate need of repair and yet you continue to leave them”</i></li> <li>• <i>“We are in the midst of cost of living crisis, we don't need another increase, instead I'd like to see that the budget is spent on key priorities only.”</i></li> </ul>



### Proposal to increase Adult Social Care Precept

47% of respondents either strongly supported or supported the proposed increase in Council Tax to through the Adult Social Care Precept, 27% either strongly opposed or opposed and 26% neither supported or opposed.

Please tell us if you support or oppose our proposed increase in Council Tax through the Adult Social Care Precept?



29% of respondents either strongly agreed or agreed with the proposed budget proposals, 40% either strongly disagreed or disagreed with the proposed budget proposals and 31% neither agreed or disagreed.

Reasons given to support the proposed increase in Adult Social Care Precept include recognition of aging population and rising cost and demand for the services, the need to protect the most vulnerable in society understanding of funding arrangement.

Reasons given to oppose the proposed increase in Adult Social Care Precept include lack of trust in council to deliver value for money services and discontent with national government approach to funding adult social care.

Reasons given to neither support to oppose the proposed increase in Adult Social Care Precept included lack of understanding or awareness of the services currently provided and how the increase would benefit service users.

People who commented were keen that services were only provided to those genuinely in need and that services were easy to navigate.

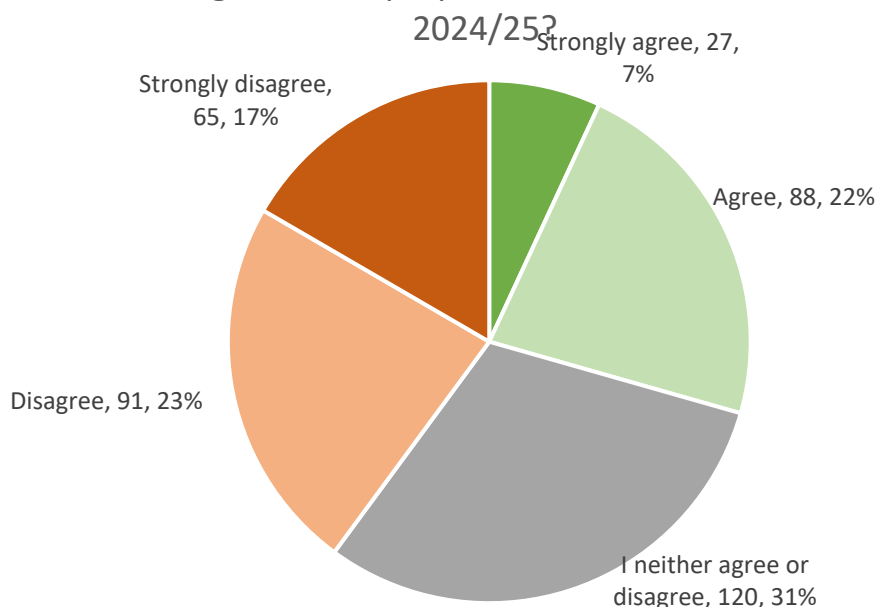
The table below gives examples of the comments received.

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Support	Example comments
Strongly support	<ul style="list-style-type: none"> <li>• <i>“Demand is growing so you have to spend the money, dont want other services cut. I would say, though, that there is some element of people using services that they do not deserve or need so the Council should have very sound processes for checking this money is only spent where needed.”</i></li> <li>• <i>“Support should be available to adults at the most vulnerable times in their lives. Good adult social care can reduce the burden on health and emergency services.”</i></li> </ul>
Support	<ul style="list-style-type: none"> <li>• <i>“Social care is vital to so many, particularly those who cannot self fund private care.”</i></li> <li>• <i>“Though I find it hard to support, there are people who really need your support. Though some are pulling the wool over your eyes.”</i></li> <li>• <i>“Important that we support the most vulnerable in our society”</i></li> </ul>
Neither support or oppose	<ul style="list-style-type: none"> <li>• <i>“In principle I would support this option but without knowing fully understanding the net impact of this change on services it is hard to comment. Residents should not pay more to receive less so it would be useful to understand how this increase will directly maintain or improve the current level of service”</i></li> <li>• <i>“Don’t have enough info on how this works in the borough and what the connection and integration with local NHS services is or isn’t.”</i></li> </ul>
Oppose	<ul style="list-style-type: none"> <li>• <i>“It is impossible to support this proposal as the documents provided as part of this consultation do not clearly show how this money is going to be spent. RBWM need to ensure that they are not subsidising support that other agencies should be providing at their cost ie. NHS/Health. RBWM need to robustly pursue those who have failed to pay for the Adult Services they have received and ensure that future monies are collected accordingly.”</i></li> <li>• <i>“Adult support increase should be a central government responsibility and not funded via council residents”</i></li> </ul>
Strongly oppose	<ul style="list-style-type: none"> <li>• <i>“Social care should be better targeted to those in genuine need who do not have the funds/resources to pay for care.”</i></li> <li>• <i>“Too much waste in funding. Should look at how much agencies and care homes charge”</i></li> <li>• <i>“If reasoning is that people are living longer that also means they are paying taxes longer so funds are available through that matter not by increasing council tax”</i></li> </ul>

## Budget proposals

To what extent do you agree or disagree with the savings and income generation proposals that we have identified for



Of the 391 respondents, 208 submitted a comment about their reasons. 55 comments were from those who agreed with the proposals, 47 comments from those who neither agreed nor disagreed, and 106 comments were from those who disagreed with the proposals. Many of the comments referred to specific proposals, and others highlighted wider challenges.

*“Without those proposals the budget gap will continue to rise, on the other hand it has to be done very carefully in order not to deprive the public from essential services and facilities that may cease to exist, if too many cuts are made or done inappropriately”*

*“It is essential for services that support all those with disabilities are funded appropriately to fulfil their potential and quality of life”*

Of the respondents who neither agreed or disagreed with the proposals, nine comments mentioned the museum and 10 comments referred to the quality of communication. If the 106 comments from respondents who disagreed or strongly disagreed with the budget proposal, 35 mentioned the museum, 26 mentioned parking and 15 referred to the quality of the communication of the budget proposals including the lack of details and transparency.

The main themes across all comments from both the budget proposal comments and the subsequent request for any further comments include:

### **Museum, libraries and Tourist Information Centre**

There were 65 respondents whose comments mentioned the Guildhall Museum. Comments about the museum predominantly expressed a concern about the possibility of closure or substantial change to the operating of the museum. Comments refer to the benefit of the museum as a tourist attraction, a free activity for residents particularly for families and older people who may be on a limited budget, and the value of the museum as a cultural asset. The

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Tourist Information Centre was seen as a valuable asset alongside the Museum given the reliance on tourism in Windsor. Comments were also submitted in relation to libraries in terms of their community value and particularly their benefit to improved equality.

*“It is a false economy to close/curtail the Tourist Information service. Tourists help the local economy and this should be developed , not cut back. We have an excellent facility which combines the tourist office with the museum, sited in the historic Guildhall building - a great opportunity to develop the service”*

*“In 2019-20 we had over 65,000 visits to the museum, our library exhibitions around the borough and our online collection. We organised 100 events for over 2,000 residents including school group visits to the museum.”*

*“I am disgusted that the closure of the Windsor town museum is being proposed. Libraries, museums and archives are valuable resources for the community, and indirect revenue is collected by visitors to these services. The councils support of this asset (rather than managed decline) would grow income.”*

### Parking

Residents feel strongly about changes to the cost of parking in town centres and also to residents permits. Residents believe the impact of increasing parking charges is unfair, ‘a stealth tax’ and will cause further deterioration of the quality of town centres and reduce tourism in Windsor.

*“Savings agreed, income generation through punitive parking charges, not agreed. You just need to look at the utilisation of Windsor town centre car parks to show they are already overpriced as they are very rarely full. The council should support local shops and seek to have full utilisation of the car parks through more off peak and off season rates. Two hours of parking shouldn’t cost the same on a Tuesday morning in Winter as it does a Saturday afternoon in July. Having 9am to 9pm charges at the same rate, 7 days a week all year discourages town centre visitors at quieter times. More revenue can be earned from lower charges but a higher number of visitors, with additional benefits for shops and restaurants in the town”*

*“Increasing parking charges will just reduce footfall. There is currently little reason to visit Maidenhead town centre so increasing charges will just make it go downhill faster.”*

*“The increase to the resident parking charge is egregious and regressive. It punishes the less affluent in the borough that cannot afford properties with off-road parking. Also the increase is not linked to any investment in roadside EV parking infrastructure. It will just get swallowed up in general Council expenditure and it’s a certain vote loser.”*

### Communication

Some respondents felt that the consultation documents provided lacked the detail to be able to agree to the proposals, others felt that the consultation documents demonstrated a lack of openness and transparency of the council. The Youth Council complimented the consultation booklet and recognised that the council had responded positively to feedback given in response to the consultation last year. The Learning Disability Partnership Board (LDPB) recommended in future that an easy read version should be available to make the consultation more accessible. LDPB also raised concerns about whether important consultations reach key groups such as carers and that the council relied excessively on social media channels.

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*“The reports and papers don't really explain what the changes will be in a practical way as they are very top line and assume a knowledge of current services that the general public do not have, therefore this part of the consultation is relatively meaningless.”*

*“You make vague claims without quantifying specifics”*

### **Economy, revenue and income generation**

Some residents are concerned that services will continue to be cut and their local area will continue to deteriorate, instead they want more investment in their local area. Some comments refer to a lack of ambition in revenue generation and are keen for an introduction of a tourist tax in Windsor.

Concern has been raised about the charges to be introduced for charities to use public spaces and also the rate of increase for private companies which will make RBWM an undesirable location for both community-run and external events (such as fun fairs).

Some residents are concerned that budget proposals are “short-sighted” and undermine the longer terms aims of the council. For example, reducing investment in libraries undermines equality, lack of investment in the upkeep of Windsor will deter tourists and lead to fall in economic activity, charges for usage of parks will lead to less community activities which promote a sense of community and reduce social isolation, increasing in car parking charges will lead to the further deterioration of town centres.

*“I strongly disagree with proposals to charge small charities and community groups who use parks and open spaces to provide free events to local residents or events where they are raising funds to support charitable good causes.”*

*“The decision making over recent years has been appalling statements like “Preparation of a new Economic Growth Plan building stronger business partnerships with a focus on the growth industries of culture, film and health and life sciences”. What the heck!!! I really worry that no one reads a thing or knows anything about RBWM. Bray Studio's only reopened in 2019 it closed because of competition from other studios. It has been granted planning permission on Green Belt and made promises to gain it. Please ensure the promises made are kept, before considering commitment. Film does not generate local jobs or local business, Bray Studio has existed since 1950 in RBWM if it is such a money spinner why is RBWM in financial difficulty? Focus on fact not fiction.”*

*“Too many false economies. First and foremost we need a vibrant local economy. Many of the measures are regressive in nature.”*

*“Total lack of creativity in revenue generation opportunities:*

- *Tourist tax for visitors (apart from Maidenhead as no-one in their right mind would bother visiting)*
- *licencing fee for Airbnb*
- *double Council charge for rental properties, - quadruple Council tax for empty properties.*

*In brief, tax wealth not income!”*

*“Raise the Council Tax even more, especially on larger and empty properties.”*

*“One thing that puzzles me. In the rich and tourist-heavy borough (Windsor mainly) why isn't there a tourist tax. Also ... Private members clubs snapping up hotels for wealthy*

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*people who didn't live here. They're not being asked to contribute anything more other than standard business rates. Sorry....but we have to make everyone chip in”.*

*“Savings agreed, income generation through punitive parking charges, not agreed. You just need to look at the utilisation of Windsor town centre car parks to show they are already overpriced as they are very rarely full.”*

### Equity

Some residents are concerned about the equity of both increases in taxation and fees and charges and the perception of the which areas benefit. This included claims that increases in council tax are regressive and increases to parking charges are a greater burden on the poor. Residents in more rural areas feel that more money is spent on services in more urban areas, residents in urban areas (particularly Windsor) feel insufficient money is spent on the upkeep of their town. Residents feel that the costs (including council tax have increased) but they have a deterioration in the services they receive such as grounds maintenance and bin collection.

*The equality impact assessment provided with your documents is dire. On multiple occasions it states 'NA' where just a little bit of research would have been able to provide further information on impact. For example, saying 'homelessness can effect anyone regardless of sex' is lazy. As the Women's Budget Group reports, although men are the vast majority of those sleeping rough (84%), women are the majority of people statutorily homeless (67%). Single mothers are two-thirds of homeless families with children (they are just one quarter of all families with children). A sub-par equality impact assessment is not worth carrying out, detail must be filled in and proper consideration and research undertaken to ensure it is effective.*

*Little investment seen in Ascot & The Sunnings and yet we provide more per capita in terms of council tax*

*What about unparished areas in Windsor*

*"You need to consider the fact there is deference between who pays on band D and who pays on band H!*

*band A,B, , E are middle class who have been hit stronger by cost of living than others, these increases can be ok for upper bands, but normal people can't take it anymore.*

*Listen more to residents and stop introducing schemes that are unnecessary and unwanted.*

*Windsor needs upgrading. It is a mess and embarrassment, the place looks dilapidated, given the castle is here, and the tourists it attracts. We have nothing but cafes, repetitive restaurants, endless barbers. Homeless people and dirty streets. Start smartening the place up.*

### Contract management

There is concern that contracts are not properly managed and enforced at the council and poor workmanship by contractors needs to be redone at the cost to residents. Opportunity to work more efficiently and effectively with parishes in the provision of services.

*There are some contracts held by the council that do not give value for money, for example Tivoli and the maintenance of verges and hedgerows etc. I have personally experienced the shocking work undertaken by borough contractors repainting public areas in Eton Wick and inside the ground floor of the Eton Wick Village Hall where they did not bother with any preparation and painted over dirt and cobwebs (and the spiders*

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*occupying them) !!!! The council wastes money on inept workmen who are not supervised.*

*There is scope for eliminating duplicate services provided between Borough and Parish Councils such as cutting of verges, grass, hedges etc. This seems to be an inefficient use of tax as both bodies are contracting separately, often to cut adjacent areas. In the same topic, there are many areas of grass and verge that do not need to be cut as often as they are which would save money as well as improving the environment and reducing the Council's climate impact.*

### Ways of working

Some comments are made about the spending control panel and are broadly positive, although others are concerned this will not address root causes of overspending, may be overall inefficient use of time and others feel the £500 threshold is either too high or too low.

Others are concerned about historical poor decisions made by the council and that there is a lack of accountability and recourse for poor decision-making. Some are concerned that council staff may not be properly trained or qualified for their roles and are overpaid.

The comments are not split by support for proposals because the themes cut across all responses eg negative comments about contract management are from people who agree with proposals and those who disagree.

*I think it is important to channel limited resources to where they are needed as long as cuts are not detrimental long term, for example will not participating in the graduate scheme limit the scope for growing your own new officers?*

*The removal of the Inclusions Post sounds like a backwards misstep. The benefit this post brings to the borough outweighs the cost and it should remain.*

*Better use could be made of the Public Health Grant to support residents and services, rather than increasing staffing numbers.*

*A spending control panel for any cost over £500 is an unnecessary waste of time which could be better employed at ensuring council staff retention. Spending control panel should focus on prevention of overspending (high cost of placements in children/adult services and unnecessary costs caused by inappropriate decisions, lack of staff training, lack of joint working between directorates).*

## 2. Summary: Council Plan Engagement

### Introduction

Following the change of administration after the May 2023 local elections it was considered appropriate to review the Council's aims and priorities as expressed in the Corporate Plan, developed in 2021. The public engagement around the development of the 2021-26 Corporate Plan took the form of a public consultation, held in early 2022, which sought the public's agreement on the proposed headline commitments and objectives.

The development process for the 2024-2027 Council Plan (previously referred to as Corporate Plan) sought to undertake internal and external engagement that was broader than that carried out for the previous Corporate Plan, and took place at an earlier stage. This enabled a wider range of stakeholders to have greater opportunity for input into the council's emerging aims and priorities. The challenging financial situation of the council makes effective engagement, and the enhanced insights and stakeholder buy-in associated with that, especially important for this Council Plan.

A series of separate engagement activities and events were carried out involving a range of stakeholders:

- 9-13<sup>th</sup> October 2023: Community (including residents and VCS organisations)
- 5-13<sup>th</sup> December 2023: internal colleagues (including Achieving for Children and Optalis)
- 11-12<sup>th</sup> December 2023: Elected Members
- 11<sup>th</sup> December 2023: Parish Councils

As the community engagement took place first, the Council Plan was at a more incipient stage and so the information presented to participants focused on the council's financial situation and the broader priorities for the council and borough. Discussions then took place in small groups on topics of interest that were relevant to each stakeholder group, and which aligned with the broad themes emerging within the Council Plan. For the later sessions held with staff, elected members and parishes, it was possible to share a draft of the aims and priorities for the Council Plan and for discussion to focus more on the proposed structure and content. Although formal early engagement did not take place with these latter groups, ongoing conversations with the Cabinet and with colleagues ensured that their priorities and focus areas were taken into consideration in the development of those aims and priorities.

### Summary of Engagement Sessions

#### Community engagement

Four in-person engagement sessions were planned, targeting specific groups of stakeholders: young people (aged 12-18, up to 25 years for care leavers); older adults (65+) and people with disabilities; voluntary and community sector (VCS) organisations; and local businesses. These groups were chosen to represent a range of community stakeholders with different interests within the borough. The two 'resident-focused' sessions targeted demographic groups that are most likely to be in touch with the services which account for most of the council's budget (Adults and Children's Services) and that have the most potential to be affected by changes in budget allocation and service delivery. There was insufficient interest for the in-person business session to go ahead so this was replaced by an online survey, promoted through the



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Chamber of Commerce. Excluding current councillors and officers, there were 16 participants at the older and disabled people's session, 19 at the VCS session, and 8 at the young people's session (with an additional 10 having attended an initial planning session to identify relevant discussion topics).

Alongside the in-person discussion sessions, a Facilitation Pack was created which contained information and resources to enable community groups and residents to run their own discussion session and to feedback their comments for inclusion with the feedback from the council-run sessions via an online survey. This approach was intended to increase the reach of this engagement and to make it more inclusive. Three additional groups provided feedback in this way.

### Staff engagement

Three sessions were held for staff members, which were open to colleagues from RBWM, AfC and Optalis. To maximise participation, two of these were online (with one promoted particularly to colleagues resident in the borough) and one was held as an in-person session in the Town Hall. Attendance across the sessions was good, with a total of 127 colleagues participating and all three organisations represented.

### Councillor engagement

Two online sessions were held for elected members of the council. There was good attendance from councillors, with a total of 28 attending the sessions.

### Parish Council engagement

One session was held for Parish Councils with 16 Parish Councillors attending.

### Community engagement feedback on local area

Participants at the community engagement sessions were invited to share what they felt were the strengths of the borough and what were the main challenges and areas for improvement.

### Strengths of the local area

Some strengths were mentioned in all three in-person sessions:

- the location of the borough, particularly in terms of its connectivity and access to green spaces;
- the safety of the local area;
- local facilities, such as the libraries.

The strength and potential of the local voluntary sector came through strongly, although this is unsurprising considering the number of participants who were involved in the VCS. The relative affluence of the area was mentioned in several comments relating to residents' general health and wellbeing. This also fed into expressions of community cohesion, highlighting the sharing of community spaces and the willingness of people to look after those less well off.

### Areas for improvement

From the in-person and online feedback received from the community engagement some issues were consistently mentioned as areas for improvement:

- Travel and transport
- Communication and engagement
- Community facilities
- Maidenhead town centre

### Feedback on Council Plan themes

#### General feedback

There was overall agreement across the engagement sessions that the emerging aims and priorities were appropriate and reflected the direction that the council should be taking. Several participants in different sessions noted that without having more detail about the activities, metrics and timescales that would underlie the aims, it was difficult to provide as much feedback as they would like. Participants were keen to understand how the aims would translate into measurable actions and how residents could hold us to account.

#### Structure and language of the Plan

There was discussion about the importance of highlighting the co-benefits of the different aims and priorities, and how best to reflect areas of work which span more than one aim. This also linked in with comments about the importance of moving away from the practice, or perception, or silo working.

Some suggestions were made about refining the wording of certain aims, in particular the reference to 'resilient neighbourhoods' (Aim 3). However, overall it was felt that the language and wording of the aims and priorities were acceptable and understandable for the council and its residents.

#### Communication and engagement

A desire for better communication and engagement by the council (Aim 4 in the version shared) was a key theme for stakeholders in all sessions. From a community perspective, there were comments about the sharing of information and responsiveness to communication from council officers and members. Potential improvements in the council's communication and engagement of specific groups of residents, namely young people and people with learning disabilities, were also discussed.

There was a general feeling from internal and external stakeholders that the council should undertake engagement which is more representative and inclusive of the diversity within the borough and which enables a broader range of residents and stakeholders to inform council decision-making. Community engagement and local volunteering were identified as opportunities for building a sense of community and strengthening residents' feeling of responsibility and ownership for their local areas. More effective engagement and communication with partners was also highlighted as a key aspect in strengthening our approach to partnership working.

There was also an acknowledgement of the importance of the communication and engagement around the ongoing development of the Council Plan, and in particular the need

to 'close the feedback loop' with stakeholders who have been involved in the process so far. There was discussion about how the Council Plan is presented to residents and what the narrative is, particular in terms of relevance to residents who are not in more vulnerable groups and so are not currently in touch with higher-need council services.

### **Maidenhead town centre**

A common theme with residents, as reflected in the staff sessions and in the community sessions, was a concern about the changing character of Maidenhead town centre. This was expressed as a reduction in the sense of pride in the town, the absence of 'destination' shops/venues in the town and a perception of a lack of a coordinated vision for recent development works. Concerns were also raised over the capacity of existing (and planned) infrastructure to support the increased demands from new developments. A suggestion was made to involve residents more through the coproduction of a town plan. It is worth noting that the focus on Maidenhead may reflect the fact that the in-person community engagement sessions were all held in Maidenhead (although involved participants from across the borough) and that the location of the main council offices at Maidenhead Town Hall may have resulted in a greater number of Maidenhead residents amongst the participants at the staff sessions. Discussion of how 'clean and green' the borough was prompted comments about littering, graffiti and poor maintenance of public spaces.

### **Travel and transport**

Travel and transport (and the infrastructure to support it) came across as a key priority in the community engagement sessions. Discussion focused primarily on dissatisfaction with public transport and active travel provision, including the accessibility of pavements. Some specific travel issues were mentioned, such as children travelling to school, bus transport in rural areas, and poor public transport services to key community assets such as Norden Farm. Car parking was also mentioned as an area to improve.

### **Local facilities**

Local assets and facilities including the libraries, heritage assets and community spaces were highlighted in the community sessions as strengths of the borough. However, this was coupled with a concern for the future of libraries and community facilities in particular and discussions about the lack of facilities and spaces that cater to young people and to older adults who want places to meet and engage with others. This feeling that there should be more focus on the needs of these particular demographic groups, especially as the borough has an ageing population, featured in more general comments as well.

### **Other areas to include in Council Plan**

The sharing of the draft aims and priorities at the sessions with staff, elected members and parishes enabled a discussion of whether certain topics and service areas were underrepresented in the Council Plan. One issue raised was that business and the local economy did not feature as prominently as it might and that there was also no consideration of benefits to visitors to the borough. A similar point was also made about aims and priorities around children and young people, beyond the council's role as Corporate Parent, and around adult statutory services.

### Changes to the Council Plan following this engagement

As a result of these engagement activities and the feedback received, a number of amendments have been made to the draft aims and priorities:

- The original Aim 3 previously related to services supporting both children and adults. This has now been expanded into two aims: Aim 3 which focuses on children and young people and is aligned with the priorities of Achieving for Children, who deliver this service; and Aim 4, which focuses on adults.
- Aim 5 (formerly Aim 4), 'a high-performing council that delivers for the borough', now includes strengthening accountability and transparency in response to feedback from a number of sessions.
- Aim 4 (formerly Aim 3) has been changed from 'People live healthy and independent lives in inclusive and resilient neighbourhoods' to 'People live healthy and independent lives in supportive communities', responding to feedback on the term 'resilient neighbourhoods'.
- The priorities under Aim 5 have been expanded to include reference to working with business.
- The process has been adapted to enable Corporate Overview and Scrutiny to review the KPI and Deliverables Technical Appendix in March. The full Council Plan, including the Technical Appendix, will be agreed at Full Council in April.

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Note
<b>SERVICES BASE BUDGET (incl Corporate budget)</b>	<b>93,003</b>	<b>97,979</b>	<b>101,541</b>	<b>105,636</b>	<b>111,987</b>	
Inflation						
- Pay (excl DSG funded, incl inc pension cont)	800	811	836	861	886	1
- Direct utility costs (water, gas, electricity)	17	33	34	34	35	
- Contract inflation (incl AfC and Optalis pay)	5,339	3,172	3,267	3,364	3,465	2
- Miscellaneous inflation	283	282	291	299	308	
- Fees & charges	(2,429)	(1,040)	(1,071)	(1,103)	(1,136)	
- Adult Social Care client charges	(762)	(251)	(257)	(264)	(270)	
Growth	9,930	(449)				
Savings (excl savings in non-service budgets)	(7,479)	62	(473)	(157)	0	
Additional savings from use of capital flexibilities	(140)	(317)	(210)	(30)	(31)	
Additional allowance for future growth		500	500	500	500	
Changes in govt grants within net cost of services	(409)	0	0	0	0	
Commitments (changes agreed prior years)	(174)	645	(135)	(8)	0	
<b>Service Base Budget</b>	<b>97,979</b>	<b>101,428</b>	<b>104,322</b>	<b>109,133</b>	<b>115,745</b>	
Contribution to / (from) general reserves	0	113	1,314	2,854	1,012	
<b>Service Net Expenditure</b>	<b>97,979</b>	<b>101,541</b>	<b>105,636</b>	<b>111,987</b>	<b>116,757</b>	
<b>NON-SERVICE BUDGETS</b>						
Contingency Budget	3,599	3,605	3,713	3,825	3,939	
Interest received	(947)	(749)	(691)	(567)	(564)	
Interest paid	9,348	9,503	9,234	7,902	7,854	
Minimum revenue provision	4,120	4,402	4,589	4,589	4,982	
Environment Agency Levy	164	164	164	164	164	
Pension costs including past deficit	4,458	4,638	4,638	4,638	4,638	
<b>Total Non-Service Budget</b>	<b>20,742</b>	<b>21,563</b>	<b>21,647</b>	<b>20,551</b>	<b>21,013</b>	
<b>TOTAL EXPENDITURE</b>	<b>118,721</b>	<b>123,104</b>	<b>127,283</b>	<b>132,538</b>	<b>137,770</b>	
<b>NON-COUNCIL TAX FUNDING</b>						
NNDR	(15,541)	(14,971)	(15,211)	(16,071)	(16,931)	
Income from trading companies	(260)	(260)	(260)	(260)	(260)	
Non-ringfenced grants	(12,012)	(11,909)	(12,206)	(12,807)	(13,391)	
Trfr (surplus)/deficit Collection Fund - C Tax	500	250	0	0	0	
Trfr (surplus)/deficit Collection Fund - B Rates	(2,404)	0	0	0	0	
Transfer to (from) earmarked reserves	2,098	0	0	0	0	
<b>Total non-council tax funding</b>	<b>(27,620)</b>	<b>(26,890)</b>	<b>(27,677)</b>	<b>(29,138)</b>	<b>(30,582)</b>	
<b>COUNCIL TAX</b>	<b>(90,888)</b>	<b>(94,679)</b>	<b>(98,070)</b>	<b>(101,864)</b>	<b>(105,653)</b>	
- Increased income from single person discount	(214)	(214)	(214)	(214)	(214)	
- Increased income Council Tax relief scheme	0	(48)	(48)	(48)	(48)	
- Second homes	0	(1,274)	(1,274)	(1,274)	(1,274)	
<b>TOTAL FUNDING</b>	<b>(118,721)</b>	<b>(123,104)</b>	<b>(127,283)</b>	<b>(132,538)</b>	<b>(137,770)</b>	
<b>COUNCIL TAX</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Adult Social Care Precept	186.84	186.84	186.84	186.84	186.84	
Council Tax at Band D	1,097.30	1,135.70	1,175.24	1,215.97	1,257.91	
Special Expenses	36.66	37.76	38.89	40.05	41.25	
<b>Total Council Tax</b>	<b>1,320.80</b>	<b>1,360.30</b>	<b>1,400.97</b>	<b>1,442.86</b>	<b>1,486.00</b>	

No. Band D propertie	No. Band D propertie	No. Band D propertie	No. Band D propertie	No. Band D propertie
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Council Taxbase	69,743	70,143	70,543	71,043	71,543
Unparished Taxbase	36,246	36,646	37,046	37,546	38,046

2024/25	2025/26	2026/27	2027/28	2028/29	Note
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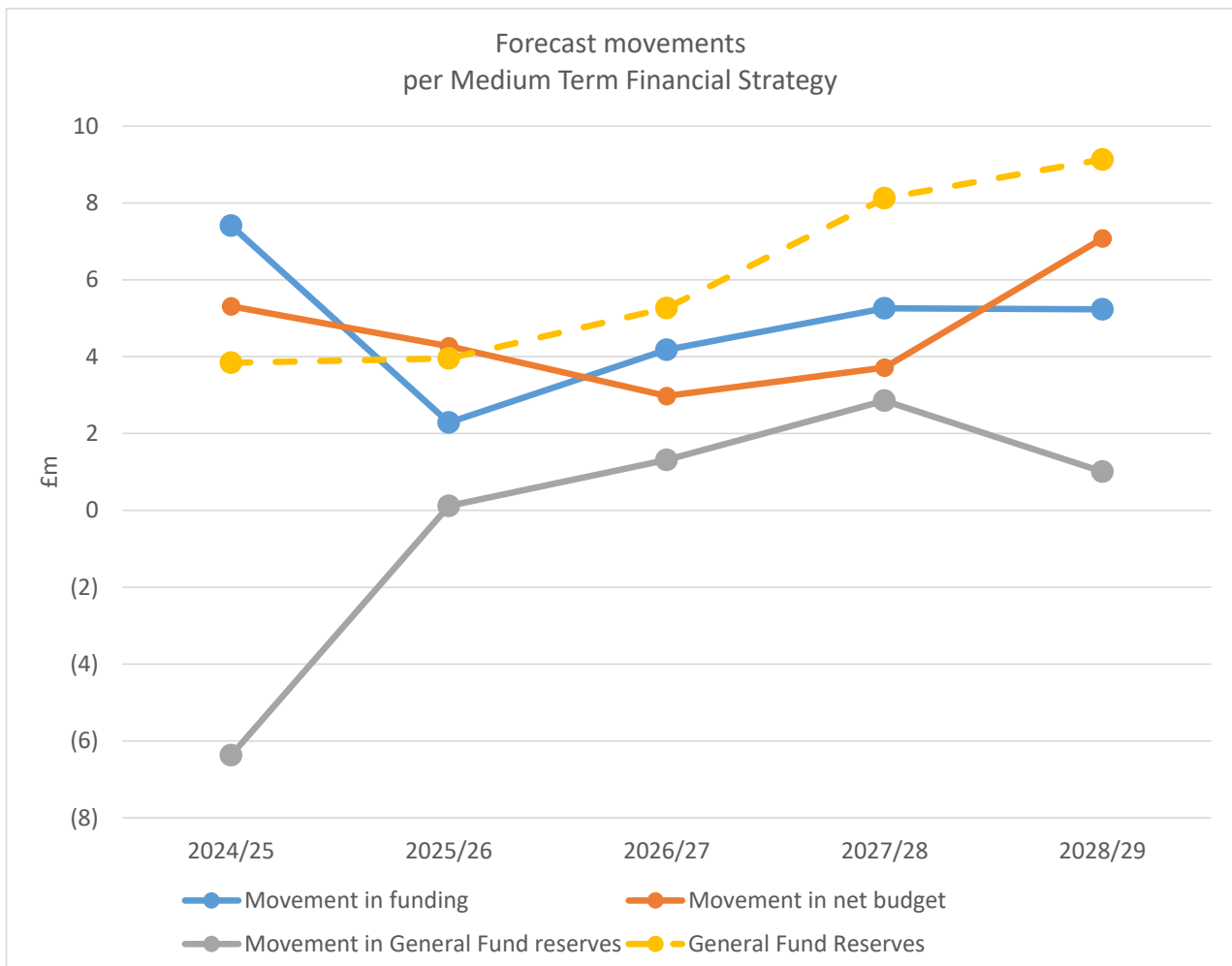
**ASSUMPTIONS**

- CTAX increase (%)
- ASC precept (%)
- Pay inflation (%)
- Utility inflation (%)
- Contract inflation (%)
- Miscellaneous inflation (%)
- Fees & charges inflation (%)
- ASC Income (related to state pension/benefits) (%)
- Growth in tax base (Band D properties)

2.99%	2.99%	2.99%	2.99%	2.99%
2.00%	0.00%	0.00%	0.00%	0.00%
3.00%	3.00%	3.00%	3.00%	3.00%
1% - 3%	2.00%	2.00%	2.00%	2.00%
Actual	4.00%	4.00%	4.00%	4.00%
3.00%	3.00%	3.00%	3.00%	3.00%
Actual	3.00%	3.00%	3.00%	3.00%
Actual	2.50%	2.50%	2.50%	2.50%
Actual	400	400	500	500

**NOTES**

1. Pay inflation excludes staff in Optalis and AfC.
2. Contract inflation includes pay inflation related to Optalis and AfC staff.
3. Whilst the Office for National Statistics is forecasting inflation to return to 2% or below in 2024, there remains much uncertainty. It is assumed that contract inflation will continue to run slightly higher than general inflation to general economic pressures including workforce retention, above inflation increases in the minimum wage, etc. Fees and charges are assumed to rise in line with pay inflation based on a cost recovery model. Adult Social Care contributions are assumed to increase by the minimum increase that will be applied to state pensions under the triple lock, which is the biggest determinant of charges.
4. The assumption for future years is based on:
  - No fair funding review.
  - Adult Social Care grants continue using the current Relative Needs Formula.



## Growth

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
PLA01G	Place	The management fee income is lower than anticipated following the award of an interim leisure services contract to Leisure Focus Trust.	312	312	0	0	0	0
PLA02G	Place	Due to a change in parking behaviour, parking season tickets are not likely to recover to pre covid levels within 2024/25.	0	100	(100)	0	0	0
PLA03G	Place	Inflation on large contracts in 2023/24 has exceeded what was assumed when setting the budget, meaning growth is required over and above the 2024/25 inflation calculation.	400	400	0	0	0	0
PLA04G	Place	Funding required for unplanned maintenance of trees owned by the borough as well as for inspections including the necessary maintenance works.	130	130	0	0	0	0
PLA05G	Place	Increase in service charges for Hines Meadow car park.	100	100	0	0	0	0
PLA06G	Place	Increase in cost of temporary accommodation due to demand and availability.	400	400	0	0	0	0
PLA07G	Place	Historic shortfall on existing income budget for York House.	23	165	(142)	0	0	0
PLA08G	Place	Additional resource in Housing to recover arrears.	0	74	(74)	0	0	0
			<b>1,365</b>	<b>1,681</b>	<b>(316)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
AHH01G	Adults & Health	Adults social care costs based on current number of people in residential and nursing placements.	3,223	3,223	0	0	0	0
AHH02G	Adults & Health	Adults social care costs based on current number of people requiring mental health support.	735	735	0	0	0	0
AHH03G	Adults & Health	Adults social care inflationary pressures whereby provider uplifts negotiated in 2023/24 exceeded budget.	869	869	0	0	0	0
AHH04G	Adults & Health	Realign statutory adult social care and reverse the continuing challenges with recruitment and retention. It will be necessary to align the pension of staff with local government pension scheme.	260	195	65	0	0	0
AHH05G	Adults & Health	Three areas have be identified where grant funding will cease but the service is required to continue (Spencer Denny Day Centre, Supported Employment and Independent Advice Support Service).	164	164	0	0	0	0
AHH06G	Adults & Health	Additional resources in Adult Social Care to recover arrears.	0	33	(33)	0	0	0
			<b>5,251</b>	<b>5,219</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>



Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
CHI01G	Children's	Correct some historic budget anomalies for staff posts that are currently creating an budget pressure.	240	240	0	0	0	0
CHI02G	Children's	Post to identify funding bids and assist with service transformation.	50	50	0	0	0	0
CHI03G	Children's	Additional capacity to meet the statutory duty in respect of children missing from education.	79	79	0	0	0	0
CHI04G	Children's	Fostering Panel members payment increase as an uplift has not been done for four years.	10	10	0	0	0	0
CHI05G	Children's	Funding to support current cohort of Children's social care placements.	138	138	0	0	0	0
CHI06G	Children's	Funding to support future anticipated Children's social care placements, representing and estimated growth of 15 placements.	1,171	1,171	0	0	0	0
CHI07G	Children's	Increased volume and complexity of legal cases.	379	379	0	0	0	0
CHI08G	Children's	Increased demand for home to school transport, reflecting current and forecast demand levels.	561	561	0	0	0	0
			<b>2,628</b>	<b>2,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
RES01G	Resources	Two new posts will enhance capacity within the procurement team to drive efficiencies from large contracts.	89	89	0	0	0	0
RES02G	Resources	Additional IT licence costs for firewalls, Microsoft products and customer relationship management software.	102	102	0	0	0	0
RES03G	Resources	Ongoing funding for use of modern polling electronic tablets in polling stations. This is required for effective delivery of voter ID.	7	39	(32)	0	0	0
RES04G	Resources	Due to turnover of key staff on Finance there will be a requirement to rely in temporary staff in the short term.	0	104	(104)	0	0	0
RES05G	Resources	Additional credit control resource to recover arrears.	38	68	(29)	0	0	0
			<b>236</b>	<b>402</b>	<b>(165)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expected growth - all directorates</b>			<b>9,480</b>	<b>9,930</b>	<b>(449)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Savings

## Appendix E

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
PLA01E	Place	Centralising consultancy and utility budgets to allow better management and cost effectiveness.	(230)	(330)	100	0	0	0
PLA02E	Place	Options to reduce temporary accommodation spend being considered to either purchase units or (in the absence of capital funding), obtain lower cost stock from the private rented sector.	(118)	(59)	(59)	0	0	0
PLA03E	Place	The Out of Service provides a limited response for residents in relation to witnessing alleged statutory (usually noise) nuisances outside of office hours. The service does not provide enforcement on the spot, although there is an advisory element. The current contract will not be extended.	(35)	(35)	0	0	0	0
PLA04E	Place	Transition Braywick nature centre towards a more commercial model.	(10)	(10)	0	0	0	0
PLA05E	Place	Removal of free parking offers for selected events in the Borough.	(15)	(15)	0	0	0	0
PLA06E	Place	Additional opportunities for promoting food and concession stands in high footfall areas or at peak seasonal times.	(10)	0	(10)	0	0	0
PLA07E	Place	Additional income generating opportunities in under-utilised car park in Maidenhead.	(20)	(20)	0	0	0	0
PLA08E	Place	Successfully secured funding towards monitoring CCTV on behalf of a business improvement district.	(45)	(45)	0	0	0	0
PLA09E	Place	Successfully securing funding towards bus service improvements supporting new contracted services being tendered in Summer 2024.	0	(350)	350	0	0	0
PLA10E	Place	Using one-off external grant funding to support staff costs and bring climate partnership secretariat and administration back in house.	0	(100)	100	0	0	0
PLA11E	Place	Review operational resource within community warden service and retain the strategic function to maintain acutely vital policing and community safety responsibility, community safety partnership and violence reduction work.	(125)	(125)	0	0	0	0
PLA12E	Place	Procurement of a new Highways Services has resulted in a contractual saving.	(120)	(86)	(33)	0	0	0
PLA13E	Place	Opportunities for charging for parking to cover the cost of operating, including charge electric vehicle residents permit holders the same as other residents.	(115)	(115)	0	0	0	0

## Savings

## Appendix E

			£000	24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
PLA14E	Place	Restructure of the economic growth team to maximise cost recovery and income generation.	(140)	(115)	(25)	0	0	0
PLA15E	Place	Opportunities for advertisement, including roundabout sponsorship and advertising on street furniture.	(15)	(15)	0	0	0	0
PLA16E	Place	Review of council assets and seek to enhance commercial income from the existing property portfolio.	(168)	(20)	(148)	0	0	0
PLA17E	Place	Community infrastructure levy will be used to fund essential tree works to reduce the health and safety risk.	0	(703)	703	0	0	0
PLA18E	Place	The lease at Minster Court ends in November 2024 and will not be renewed, with Pension Fund staff accommodated within the Town Hall.	(100)	(50)	(50)	0	0	0
PLA19E	Place	Opportunity to generate income from installation of an observation wheel and refreshment unit in Alexandra Gardens between April and September each year.	(40)	(40)	0	0	0	0
			<b>(1,306)</b>	<b>(2,233)</b>	<b>928</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Savings

# Appendix E

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
CHI01E	Children's	Impact of work of the early intervention team to support young people at the edge of care and avoid new social care placements when this is safe and appropriate. To step down, where safe and appropriate, from costly residential provisions into foster care / family based arrangements.	(581)	(200)	(127)	(127)	(127)	0
CHI02E	Children's	Remove non statutory travel support to individuals aged over 16. Review offer to excluded pupils, fare payer transport offer, and consider recommendations of peer review.	(371)	(258)	(113)	0	0	0
CHI03E	Children's	This project will look at how closer working with adults and housing can reduce duplication and achieve savings.	(75)	(75)	0	0	0	0
CHI04E	Children's	Ensure appropriate health funding is accessed from health for young people in care.	(75)	(75)	0	0	0	0
CHI05E	Children's	Step down placement type and support in line with the child/young person's care plan, when this is safe and appropriate.	(1,111)	(1,111)	0	0	0	0
CHI06E	Children's	Fostering Team will work to increase capacity and placement of children and young people into in-house provision, including connected care.	(501)	(167)	(167)	(167)	0	0
CHI07E	Children's	Increase income targets for traded services by increasing the amount of sales or increasing the amount charged.	(142)	(142)	0	0	0	0
CHI08E	Children's	Review of Youth Counselling contract to determine best way to provide this support to children who live in-Borough, and not those out of Borough.	(50)	(50)	0	0	0	0
CHI09E	Children's	Review all Children's services contracts to renegotiate terms or cease activity where impact can be managed.	(20)	(20)	0	0	0	0
CHI10E	Children's	Recoup direct payments where families have not fully utilised funds that have been paid to them and have excessive amounts in bank accounts.	(50)	(50)	0	0	0	0
CHI11E	Children's	Targeted project work to apply for grant funding from government or other agencies.	(40)	(10)	(10)	(10)	(10)	0
CHI12E	Children's	Increase in government funding in relation to unaccompanied asylum seekers.	(600)	(600)	0	0	0	0
CHI13E	Children's	Development of the Educational Psychology trading arm.	(75)	(75)	0	0	0	0
CHI14E	Children's	Review of arrangements for accessing legal advice.	(25)	(25)	0	0	0	0
			<b>(3,716)</b>	<b>(2,858)</b>	<b>(417)</b>	<b>(304)</b>	<b>(137)</b>	<b>0</b>

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# Savings

# Appendix E

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
RES01E	Resources	Where appropriate external organisations will be recharged for costs currently being borne by the council, including Propco and the Berkshire Pension Fund.	(197)	(197)	0	0	0	0
RES02E	Resources	It is recognised nationally that many single person discounts (25%) on Council Tax should be relinquished as residents forget to advise of changes in their circumstances. A review of single person discounts will be undertaken.	(321)	(214)	(107)	0	0	0
RES03E	Resources	Increase of council tax court costs to £147.42 so as to take into account inflation when it was last increased in 2019/20.	(109)	(109)	0	0	0	0
RES04E	Resources	Re-occupation Business Rates relief is currently available to businesses occupying previously empty retail units at up to 100% for up to 18 months. Proposal to reduce this.	(65)	0	(65)	0	0	0
RES05E	Resources	Rather than providing additional relief to all charitable businesses, the proposal is to review these. Relief may be targeted at those with a low turnover who are local rather than national.	(548)	0	(548)	0	0	0
RES06E	Resources	The release of miscellaneous budgets as these are no longer required following a line by line budget review.	(120)	(120)	0	0	0	0
RES07E	Resources	Savings in the service supporting the mayor's office, including the sale of the mayor's dedicated car.	(21)	(19)	(2)	0	0	0
RES08E	Resources	Simplify the Annual General Meeting process and restrict refreshments for the mayor making ceremony.	(3)	(3)	0	0	0	0
RES09E	Resources	Various posts across the Directorate that are already vacant will not be filled. This includes a support post in Democratic Services and a case worker in Law and Governance, one library post, a post in performance, and no new participation in the Local Government Association graduate scheme. Work will be re-distributed and reorganised. There will also be a voluntary reduction in hours for an existing post in Law and Governance.	(258)	(168)	(74)	(16)	0	0
RES10E	Resources	Saving in respect of data storage and migration, including an one off grant for data migration as well as reduced costs for data storage, training and Disclosure Barring Service checks.	(4)	(54)	50	0	0	0
RES11E	Resources	Restricting corporate training to online only and pausing the leadership development programme.	(50)	(64)	14	0	0	0

## Savings

## Appendix E

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
RES12E	Resources	Fees for use of support services will be increased, including increase fees to maintained schools and Academies as well as corporate project teams involvement in capital schemes.	(78)	(69)	(9)	0	0	0
RES13E	Resources	Culmination of changes in contracts required in IT following review of all contracts and implications of current IT projects being delivered.	(61)	(61)	0	0	0	0
RES14E	Resources	Deletion of the unique non-statutory library inclusion post.	(25)	(25)	0	0	0	0
RES15E	Resources	Review of debt procedures.	(40)	(40)	0	0	0	0
CEX01E	Chief Executive department	Corporate subscriptions will be ended, including South East Strategic Leaders policy forum and other miscellaneous subscriptions.	(12)	(12)	0	0	0	0
CEX02E	Chief Executive department	The InPhase performance management software contract will be phased out with a view to moving to MS Power BI.	(25)	(5)	0	0	(20)	0
CEX03E	Chief Executive department	Withdrawal of the Around the Royal Borough publication.	(17)	(17)	0	0		0
CEX04E	Chief Executive department	Public Health funding to cover part year funding for a policy officer.	0	(13)	13	0	0	0
			<b>(1,954)</b>	<b>(1,189)</b>	<b>(729)</b>	<b>(16)</b>	<b>(20)</b>	<b>0</b>

# Savings

# Appendix E

08

Ref	Directorate	Description	Full year £000	Part-year impact				
				24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
AHH01E	Adults & Health	Adult Social Care long-term practice development to promote self-directed care.	(190)	(40)	(75)	(75)	0	0
AHH02E	Adults & Health	Implement stricter operational policy for engaging with external legal services for Adult Social Care.	(60)	(30)	(30)	0	0	0
AHH03E	Adults & Health	Consolidation of day care services at the Boyn Grove location.	(65)	(55)	(10)	0	0	0
AHH04E	Adults & Health	Targeted Adult Social Care reviews to ensure clients are getting the most appropriate support at the right cost to the council.	(180)	(120)	(60)	0	0	0
AHH05E	Adults & Health	Project officer to undertake a systematic review of the Better Care Fund and person-led planning with the NHS.	(250)	(250)	0	0	0	0
AHH06E	Adults & Health	Promotion of Shared Lives scheme where approved and matched individuals or families invite older or disabled people to live within their homes.	(579)	(236)	(265)	(78)	0	0
AHH07E	Adults & Health	Limit non-contractual Adult Social Care provider uplifts to a maximum of 4%.	(120)	(120)	0	0	0	0
AHH08E	Adults & Health	Engage community sector partners and signpost residents to non-statutory help and support which increases well-being and independence.	(50)	(50)	0	0	0	0
AHH09E	Adults & Health	Capitalise equipment expenditure where appropriate to do so, allowing it to be funded from government grant.	(323)	(323)	0	0	0	0
AHH10E	Adults & Health	With a range of practice and community improvements, seek to increase the number of people whose needs can be met with support while still remaining at home rather than in costly residential settings.	(466)	(466)	0	0	0	0
			<b>(2,283)</b>	<b>(1,690)</b>	<b>(440)</b>	<b>(153)</b>	<b>0</b>	<b>0</b>
<b>Resources savings linked to funding (CTAX, B Rates, pensions &amp; acc adj)</b>			<b>(934)</b>	<b>(352)</b>	<b>(720)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expected service budget savings - all directorates</b>			<b>(8,325)</b>	<b>(7,619)</b>	<b>62</b>	<b>(473)</b>	<b>(157)</b>	<b>0</b>
<b>Total efficiency savings in 2024/25 budget</b>				<b>(7,479)</b>				
<b>Savings from use of flexible capital receipts in 2024/25 budget</b>				<b>(140)</b>				



# Fees and Charges

# Appendix F

PLACE DIRECTORATE	2024/25 £	2023/24 £
<b>COMMUNITY, PROTECTION &amp; ENFORCEMENT SERVICES</b>		
<b>Licensing Of Hackney Carriages And Private Hire Vehicles</b>		
For 1-5 vehicles	265.00	265.00
For 6-10 vehicles	440.00	440.00
For 11-15 vehicles	615.00	615.00
For 16-20 vehicles	790.00	790.00
For 21 vehicles and over	1,035.00	1,035.00
For 30 vehicles and over	1,420.00	1,420.00
Drivers annual licence	100.00	100.00
Drivers dual licence	160.00	160.00
Transfer of driver or vehicle licence	37.00	37.00
Badge replacement	10.00	10.00
Knowledge test	16.00	16.00
Meter test	27.00	27.00
Carriage licence	255.00	255.00
Replacement plate	10.00	10.00

# Fees and Charges

# Appendix F

PLACE DIRECTORATE	2024/25 £	2023/24 £
<b>ENVIRONMENTAL HEALTH - COMMERCIAL SERVICES</b>		
Health & Safety Work Act S28 - cost of officer time (per hour)	36.09	93.50
Dog Breeding Establishment - New applicant vet inspection with kennel units	678.00	678.00
Dog Breeding Establishment - Renewal application inspection with kennel units	456.00	456.00
Dog Breeding Establishment - New applicant vet inspection domestic dwelling	395.60	New charge
Dog Breeding Establishment - Renewal application inspection domestic dwelling	299.60	New charge
Dog Breeding Establishment - unannounced med-licence visit	237.20	New charge
Dog Breeding Establishment - complaint visit 1st hour including travel and report writing	237.20	New charge
Dog Breeding Establishment - complaint visit additional charge per hour	112.40	New charge
Dog Breeding Establishment - reassessment of star rating visit	237.20	New charge
Animal Board Establishment (kennel/cattery) - new licence application or 1st inspection by CoL - single species (cat / dog)	424.40	678.00
Animal Board Establishment (kennel/cattery) - renewal licence application inspection - single species (cats or dogs)	362.00	456.00
Animal Board Establishment (kennel/cattery) - new licence application or 1st inspection by CoL - combined (cats & dogs)	486.80	New charge
Animal Board Establishment (kennel/cattery) - renewal licence application inspection by CoL - combined (cats & dogs)	424.40	New charge
Animal Board Establishment (kennel/cattery) - unannounced mid licence visit	237.20	New charge
Animal Board Establishment (kennel/cattery) - reassessment of star rating visit	237.20	New charge
Animal Board Establishment (kennel/cattery) - complaint visit 1st hour including travel ad report writing	237.20	New charge
Animal Board Establishment (kennel/cattery) - complaint/visit additional charge per hour	112.40	New charge
Home Boarder (dogs) - new licence application or 1st inspection by CoL	299.60	417.00
Home Boarder (dogs) - renewal licence inspection	237.20	377.00
Home Boarder (dogs) - unannounced mid licence visit	237.20	New charge
Home Boarder (dogs) - complaint visit 1st hour including travel and report writing	237.20	New charge
Home Boarder (dogs) - complaint visit additional charge per hour	112.40	New charge
Home Boarder (dogs) - reassessment of star rating visit	237.20	New charge
Franchisee Arrangers Licence - assessment of new application of 1st inspection by CoL of an arranger/franchisee	299.60	417.00
Franchisee Arrangers Licence - assessment of existing arranger/franchisee	237.20	377.00
Franchisee Arrangers Licence - assessment of hobby host as part of a arranger/franchisee licence	237.20	377.00
Franchisee Arrangers Licence - unannounced mid licence visit	237.20	New charge
Franchisee Arrangers Licence - complaint visit 1st hour including travel and report writing	237.20	New charge
Franchisee Arrangers Licence - complaint visit additional charger per hour	112.40	New charge
Franchisee Arrangers Licence - reassessment of star rating	237.20	New charge
Dog Day Care - New Licence application or 1st inspection by CoL - more than 10 dogs	486.80	504.00
Dog Day Care - New Licence application or 1st inspection by CoL - less than 10 dogs	362.00	New charge
Dog Day Care - Renewal Licence inspection	299.60	456.00
Dog Day Care - unannounced mid licence visit	237.20	New charge
Dog Day Care - complaint visit 1st hour including travel and report writing	237.20	New charge
Dog Day Care - complaint visit additional charge per hour	112.40	New charge

# Fees and Charges

# Appendix F

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PLACE DIRECTORATE	2024/25 £	2023/24 £
Dog Day Care - reassessment of star rating visit	237.20	New charge
Combined animal welfare activities (e.g. dogs and cats boarding)- NEW LICENCE	798.00	748.00
Combined animal welfare activities (e.g., dogs and cats boarding)- RENEWAL LICENCE	610.00	560.00
Riding Establishment - new premises licence inspection veterinary fee + fee per horse	568.40	634.00
Riding Establishment - existing premises licence inspection veterinary fee + fee per horse	445.60	508.00
Fees per horse:		
1-10 horses	Per horse 20.40	15.00
11-50 horses	Per horse 13.20	10.00
More than 50 horses	Per horse 10.80	8.00
Riding Establishment - annual vet inspection veterinary fee + fee per horse	344.80	214.00
Fees per horse:		
1-10 horses	Per horse 20.40	15.00
11-50 horses	Per horse 13.20	10.00
More than 50 horses	Per horse 10.80	8.00
Riding Establishment - Complaint visit 1st hour including travel and report writing	237.20	New charge
Riding Establishment - Complaint visit additional charge per hour	112.40	New charge
Riding Establishment - unannounced mid licence (on top of annual vet inspection)	237.20	New charge
Riding Establishment - reassessment of star rating	237.20	New charge
Pet Vending/Sale of pets - new licence or new premises to CoL application inspection - up to 2 species	486.80	678.00
Pet Vending/Sale of pets - new licence or new premises to CoL application inspection - more than 2 species	549.20	New charge
Pet Vending/Sale of pets - renewal licence application inspection	424.40	541.00
Pet Vending/Sale of pets - unannounced mid licence visit	237.20	New charge
Pet Vending/Sale of pets - reassessment of star rating visit	237.20	New charge
Pet Vending/Sale of pets - complaint visit 1st hour including travel and report writing	237.20	New charge
Pet Vending/Sale of pets - complaint visit additional charge per hour	112.40	New charge
Dangerous Wild Animals - new applicant or new premises to CoL, vet inspection (commercial / outside premises)	568.40	356.00
Dangerous Wild Animals - renewal application, vet inspection (commercial / outside premises)	395.60	191.00
Dangerous Wild Animals - new applicant or new premises to CoL, vet inspection (domestic)	395.60	New charge
Dangerous Wild Animals - renewal application, vet inspection (domestic)	309.20	New charge
Dangerous Wild Animals - on location visit 1st hour including travel and report writing	222.80	New charge
Dangerous Wild Animals - on location visit additional charge per hour	136.40	New charge
Dangerous Wild Animals - complaint visit 1st hour including travel and report writing	222.80	New charge
Dangerous Wild Animals - complaint visit addition charge per hour	136.40	New charge
Illegal imports outside of City of London jurisdiction - collection and detention	112.40	New charge
Illegal imports outside of City of London jurisdiction - mileage per mile	0.65	New charge
Zoo Licence - New or Renewal up to 6yrs (Does not include vet or officer fees)	523.55	451.00
Zoo Licence - Other Inspection (Officer hourly rate -does not include vet fee)	118.00	396.00
Zoos - periodical/Informal/Special (full day)(Vet) without travel time (hourly rate to be added)	1,000.40	New charge

## Fees and Charges

## Appendix F

PLACE DIRECTORATE	2024/25 £	2023/24 £
Zoos - periodical/Informal/Special (full day)(AHI)	549.20	New charge
Zoos - periodical/Informal/Special (half day)(Vet) without travel time (hourly rate to be added)	525.20	New charge
Zoos - periodical/Informal/Special (half day)(AHI)	299.60	New charge
Zoos - Veterinary 14.1a exemption inspection	741.20	New charge
Circus/Animal for Exhibit on location - DWA on location (Exhibit) - 1st hour including travel and report writing	237.20	New charge
Circus/Animal for Exhibit on location - DWA on location visit additional charge per hour	112.40	New charge
Football (to be consulted on)	237.20	New charge
Animal for Exhibition - complaint visit additional charge per hour	112.40	New charge
Animal for Exhibition - new licence or 1st inspection by CoL application inspection - single species	486.80	483.00
Animal for Exhibition - new licence or 1st inspection by CoL application inspection - multi species	549.20	405.00
Animal for Exhibition - renewal licence application inspection	362.00	New charge
Rugby (to be consulted on)	289.40	228.00
Animal Licence Star Rating appeal (re-imbursed if appeal upheld)	144.50	90.00
Animal Licence Variation	85.00	80.00
Animal Licence Transfer in death	134.00	80.00
Cricket (to be consulted on)	549.20	New charge
Shows-Exhibits-AGO Markets inspection (half day per officer)	299.60	New charge
Animal Keepers Farm stock (hobby/domestic)	299.50	New charge
Animal Keepers / non-domestic half day	362.00	New charge
Animal Keepers / non-domestic full day	549.20	New charge
Daily rate - 1x Veterinary Officer £72 per hour	691.20	New charge
Lawn tennis (to be consulted on)	499.20	New charge
* CoL = City of London		
<b>Scrap Metal Dealers Act 2013</b>		
Site Licence	876.00	331.00
Collectors Licence	557.00	221.00

PLACE DIRECTORATE	2024/25 £	2023/24 £
<b>WASTE</b>		
<b>Local authority and academy schools</b>		
Collection only cost for schools recycling collection- local authority and academy schools - per bin	per collection 10.00	New charge
<b>All other schools</b>		
Disposal and collection cost for recycling collection- all other schools - 240 litre bin	per collection 12.00	New charge
Disposal and collection cost for recycling collection- all other schools - 660 litre bin	per collection 15.50	New charge
Disposal and collection cost for recycling collection- all other schools - 1100 litre bin	per collection 19.16	New charge
<b>Residential care homes</b>		
Disposal and collection cost for waste collection from residential care homes - 240 litre bin	per collection 13.00	New charge
Disposal and collection cost for waste collection from residential care homes - 660 litre bin	per collection 18.25	New charge
Disposal and collection cost for waste collection from residential care homes -1100 litre bin	per collection 23.75	New charge
Disposal and collection cost for recycling collection from residential care homes - 240 litre bin	per collection 12.00	New charge
Disposal and collection cost for recycling collection from residential care homes - 660 litre bin	per collection 15.50	New charge
Disposal and collection cost for recycling collection from residential care homes - 1100 litre bin	per collection 19.16	New charge

PLACE DIRECTORATE	2024/25 £	2023/24 £
<b>PLANNING &amp; DEVELOPMENT - BUILDING CONTROL</b>		
<b>A New Houses (max 300m<sup>2</sup> floor area)</b>		
A1 One dwelling: plan	520.00	495.00
A1 One dwelling: inspection	750.00	715.00
A1 One dwelling: building notice	1,460.50	1,391.50
A1 One dwelling: regularisation	1,825.63	1,739.38
A2 Two dwelling: plan	520.00	495.00
A2 Two dwelling: inspection	1,155.00	1,100.00
A2 Two dwelling: building notice	1,926.25	1,834.25
A2 Two dwelling: regularisation	2,407.81	2,292.81
A3 Three dwelling: plan	520.00	495.00
A3 Three dwelling: inspection	1,470.00	1,402.50
A3 Three dwelling: building notice	2,288.50	2,182.13
A3 Three dwelling: regularisation	2,860.63	2,727.66
A4 Four dwelling: plan	750.00	715.00
A4 Four dwelling: inspection	1,617.00	1,540.00
A4 Four dwelling: building notice	2,722.05	2,593.25
A4 Four dwelling: regularisation	3,402.56	3,241.56
A5 Five dwelling: plan	750.00	715.00
A5 Five dwelling: inspection	1,905.75	1,815.00
A5 Five dwelling: building notice	3,054.11	2,909.50
A5 Five dwelling: regularisation	3,817.64	3,636.88
<b>B Domestic Alterations</b>		
B1 Single storey extension ≤ 10m <sup>2</sup> : plan	345.00	330.00
B1 Single storey extension ≤ 10m <sup>2</sup> : inspection	345.00	330.00
B1 Single storey extension ≤ 10m <sup>2</sup> : building notice	793.50	759.00
B1 Single storey extension ≤ 10m <sup>2</sup> : regularisation	991.88	948.75
B2 Single storey extension 10m <sup>2</sup> – 40m <sup>2</sup> : plan	345.00	330.00
B2 Single storey extension 10m <sup>2</sup> – 40m <sup>2</sup> : inspection	490.00	467.50
B2 Single storey extension 10m <sup>2</sup> – 40m <sup>2</sup> : building notice	960.25	917.13
B2 Single storey extension 10m <sup>2</sup> – 40m <sup>2</sup> : regularisation	1,200.31	1,146.41
B3 Single storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : plan	405.00	385.00
B3 Single storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : inspection	682.50	650.00
B3 Single storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : building notice	1,250.63	1,190.25
B3 Single storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : regularisation	1,563.28	1,487.81
B4 Two storey extension ≤ 40m <sup>2</sup> : plan	345.00	330.00

# Fees and Charges

# Appendix F

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PLACE DIRECTORATE	2024/25 £	2023/24 £
B4 Two storey extension ≤ 40m <sup>2</sup> : inspection	560.00	533.50
B4 Two storey extension ≤ 40m <sup>2</sup> : building notice	1,040.75	993.03
B4 Two storey extension ≤ 40m <sup>2</sup> : regularisation	1,300.94	1,241.28
B5 Two storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : plan	345.00	330.00
B5 Two storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : inspection	810.00	770.00
B5 Two storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : building notice	1,328.25	1,265.00
B5 Two storey extension 40m <sup>2</sup> – 100m <sup>2</sup> : regularisation	1,660.31	1,581.25
B6 Two storey extension 100m <sup>2</sup> – 200m <sup>2</sup> : plan	405.00	385.00
B6 Two storey extension 100m <sup>2</sup> – 200m <sup>2</sup> : inspection	1,325.00	1,265.00
B6 Two storey extension 100m <sup>2</sup> – 200m <sup>2</sup> : building notice	1,989.50	1,897.50
B6 Two storey extension 100m <sup>2</sup> – 200m <sup>2</sup> : regularisation	2,486.88	2,371.88
B7 Loft conversion without dormer max 60m <sup>2</sup> : plan	345.00	330.00
B7 Loft conversion without dormer max 60m <sup>2</sup> : inspection	405.00	385.00
B7 Loft conversion without dormer max 60m <sup>2</sup> : building notice	862.50	822.25
B7 Loft conversion without dormer max 60m <sup>2</sup> : regularisation	1,078.13	1,027.81
B8 Loft conversion including dormer or changes to roof line max 60m <sup>2</sup> : plan	345.00	330.00
B8 Loft conversion including dormer or changes to roof line max 60m <sup>2</sup> : inspection	550.00	522.50
B8 Loft conversion including dormer or changes to roof line max 60m <sup>2</sup> : building notice	1,029.25	980.38
B8 Loft conversion including dormer or changes to roof line max 60m <sup>2</sup> : regularisation	1,286.56	1,225.47
B9 Erection / extension-non-exempt single storey domestic detached garage / carport up to 100m <sup>2</sup> : plan	420.00	400.00
B9 Erection / extension-non-exempt single storey domestic detached garage / carport up to 100m <sup>2</sup> : building notice	483.00	460.00
B9 Erection / extension-non-exempt single storey domestic detached garage / carport up to 100m <sup>2</sup> : regularisation	603.75	575.00
B10 Erection / extension-non-exempt single storey domestic attached garage / carport up to 100m <sup>2</sup> : plan	230.00	220.00
B10 Erection / extension-non-exempt single storey domestic attached garage / carport up to 100m <sup>2</sup> : inspection	320.00	302.50
B10 Erection / extension-non-exempt single storey domestic attached garage / carport up to 100m <sup>2</sup> : building notice	632.50	600.88
B10 Erection / extension-non-exempt single storey domestic attached garage / carport up to 100m <sup>2</sup> : regularisation	790.63	751.09
B11 Conversion of a domestic garage to habitable room (max 40m <sup>2</sup> ): plan	230.00	220.00
B11 Conversion of a domestic garage to habitable room (max 40m <sup>2</sup> ): inspection	320.00	302.50
B11 Conversion of a domestic garage to habitable room (max 40m <sup>2</sup> ): building notice	632.50	600.88
B11 Conversion of a domestic garage to habitable room (max 40m <sup>2</sup> ): regularisation	790.63	751.09
B12 Alterations to extend or create a basement up to 100m <sup>2</sup> : plan	405.00	385.00
B12 Alterations to extend or create a basement up to 100m <sup>2</sup> : inspection	773.85	737.00
B12 Alterations to extend or create a basement up to 100m <sup>2</sup> : building notice	1,355.68	1,290.30
B12 Alterations to extend or create a basement up to 100m <sup>2</sup> : regularisation	1,694.60	1,612.88
C1 Underpinning	Individually Determined	Individually Determined
C2 Renovation of a thermal element to a single building: plan and inspection	405.00	385.00
C2 Renovation of a thermal element to a single building: building notice	465.75	442.75
C2 Renovation of a thermal element to a single building: regularisation	582.19	553.44

# Fees and Charges

# Appendix F

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PLACE DIRECTORATE	2024/25 £	2023/24 £
C3 Structural alterations of a single beam or chimney breast removal: plan and inspection	236.25	225.00
C3 Structural alterations of a single beam or chimney breast removal: building notice	271.69	258.75
C3 Structural alterations of a single beam or chimney breast removal: regularisation	339.61	323.44
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost ≤ £5K - plan	380.00	357.50
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost ≤ £5K - inspection	Included in plan charge	Included in plan charge
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost ≤ £5k - building notice	437.00	411.13
Football (to be consulted on)	546.25	513.91
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £5k, ≤ £25k - plan	230.00	220.00
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £5k, ≤ £25k - inspection	380.00	357.50
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £5k, ≤ £25k - building notice	701.50	664.13
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £5k, ≤ £25k - regularisation	876.88	830.16
Rugby (to be consulted on)	345.00	330.00
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £25k, ≤ £50k - inspection	550.00	522.50
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £25k, ≤ £50k - building notice	1,029.25	980.38
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £25k, ≤ £50k - regularisation	1,286.56	1,225.47
Cricket (to be consulted on)	345.00	330.00
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £50k, ≤ £75k - inspection	840.00	797.50
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £50k, ≤ £75k - building notice	1,362.75	1,296.63
C4 Internal alterations, installation of fittings (not electrical) or structural alterations - cost > £50k, ≤ £75k - regularisation	1,703.44	1,620.78
C5 window replacement per installation of up to 20 windows - plan and inspection*	230.00	220.00
C5 window replacement per installation of up to 20 windows - building notice*	264.50	253.00
Lawn tennis (to be consulted on)	330.63	316.25
C5 window replacement any electrical work - plan and inspection*	520.00	495.00
C5 window replacement any electrical work - building notice*	598.00	569.25
C5 window replacement any electrical work - regularisation*	747.50	711.56
Wood burning stove installation where Appendix A provided- FP or Building Notice (New charge in 2024/25)	262.50	New charge
Wood burning stove installation where Appendix A provided - Regularisation (New charge in 2024/25)	328.13	New charge
Wood burning stove installation where Appendix A not provided - FP or Building Notice (New charge in 2024/25)	790.00	New charge
Wood burning stove installation where Appendix A not provided - Regularisation (New charge in 2024/25)	987.50	New charge
<i>* Where installer is not registered with approved competent person scheme</i>		
<b>D Other Residential (Institution &amp; Other) including-Hospitals, Hotels and Boarding Houses</b>		
D1 Assembly & Recreational including clubs, schools and halls - floor area ≤ 10m <sup>2</sup> - plan	290.00	275.00
D1 Assembly & Recreational including clubs, schools and halls - floor area ≤ 10m <sup>2</sup> - inspection	635.00	605.00
D1 Assembly & Recreational including clubs, schools and halls - floor area ≤ 10m <sup>2</sup> - regularisation	1,156.25	1,100.00
D2 Assembly & Recreational including clubs, schools and hall - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - plan	405.00	385.00
D2 Assembly & Recreational including clubs, schools and hall - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - inspection	808.50	770.00
D2 Assembly & Recreational including clubs, schools and hall - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - regularisation	1,516.88	1,443.75



PLACE DIRECTORATE	2024/25 £	2023/24 £
D3 Assembly & Recreational including clubs, schools and hall - floor area > 40m <sup>2</sup> , ≤100m <sup>2</sup> - plan	405.00	385.00
D3 Assembly & Recreational including clubs, schools and hall - floor area > 40m <sup>2</sup> , ≤100m <sup>2</sup> - inspection	981.75	935.00
D3 Assembly & Recreational including clubs, schools and hall - floor area > 40m <sup>2</sup> , ≤100m <sup>2</sup> - regularisation	1,733.44	1,650.00
D4 Assembly & Recreational including clubs, schools and hall - floor area > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - plan	405.00	385.00
D4 Assembly & Recreational including clubs, schools and hall - floor area > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - inspection	1,415.00	1,347.50
D4 Assembly & Recreational including clubs, schools and hall - floor area > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - regularisation	2,275.00	2,165.63
D5 Industrial & storage – including factories and warehouses - floor area ≤ 10m <sup>2</sup> - plan	405.00	385.00
D5 Industrial & storage – including factories and warehouses - floor area ≤ 10m <sup>2</sup> - inspection	Included in plan charge	Included in plan charge
D5 Industrial & storage – including factories and warehouses - floor area ≤ 10m <sup>2</sup> - regularisation	506.25	481.25
D6 Industrial & storage – including factories and warehouses - floor > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - plan	405.00	385.00
D6 Industrial & storage – including factories and warehouses - floor > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - inspection	405.00	385.00
D6 Industrial & storage – including factories and warehouses - floor > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - regularisation	1,012.50	962.50
D7 Industrial & storage – including factories and warehouses - floor > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - plan	405.00	385.00
D7 Industrial & storage – including factories and warehouses - floor > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - inspection	577.50	550.00
D7 Industrial & storage – including factories and warehouses - floor > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - regularisation	1,228.13	1,168.75
D8 Industrial & storage – including factories and warehouses - floor > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - plan	405.00	385.00
D8 Industrial & storage – including factories and warehouses - floor > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - inspection	750.00	715.00
D8 Industrial & storage – including factories and warehouses - floor > 100m <sup>2</sup> , ≤ 200m <sup>2</sup> - regularisation	1,443.75	1,375.00
D9 All other uses – including offices and shops (commercial) - floor area ≤ 10m <sup>2</sup> - plan	290.00	275.00
D9 All other uses – including offices and shops (commercial) - floor area ≤ 10m <sup>2</sup> - inspection	405.00	385.00
D9 All other uses – including offices and shops (commercial) - floor area ≤ 10m <sup>2</sup> - regularisation	868.75	825.00
D10 All other uses – including offices and shops (commercial) - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - plan	405.00	385.00
D10 All other uses – including offices and shops (commercial) - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - inspection	577.50	550.00
D10 All other uses – including offices and shops (commercial) - floor area > 10m <sup>2</sup> , ≤ 40m <sup>2</sup> - regularisation	1,228.13	1,168.75
D11 All other uses – including offices and shops (commercial) - floor area > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - plan	405.00	385.00
D11 All other uses – including offices and shops (commercial) - floor area > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - inspection	780.00	742.50
D11 All other uses – including offices and shops (commercial) - floor area > 40m <sup>2</sup> , ≤ 100m <sup>2</sup> - regularisation	1,481.25	1,409.38
D12 All other uses – including offices and shops (commercial) - floor area > 100m <sup>2</sup> ≤ 200m <sup>2</sup> - plan	405.00	385.00
D12 All other uses – including offices and shops (commercial) - floor area > 100m <sup>2</sup> ≤ 200m <sup>2</sup> - inspection	981.75	935.00
D12 All other uses – including offices and shops (commercial) - floor area > 100m <sup>2</sup> ≤ 200m <sup>2</sup> - regularisation	1,733.44	1,650.00
<b>E All other non-domestic work alterations</b>		
E1 Underpinning	Individually Determined	Individually Determined
E2 Window replacement per installation up to 20 windows - plan	290.00	275.00
E2 Window replacement per installation up to 20 windows - inspection	Included in plan charge	Included in plan charge
E2 Window replacement per installation up to 20 windows - regularisation	362.50	343.75
E3 Window replacement per installation over 20 windows up to 50 windows - plan	230.00	220.00
E3 Window replacement per installation over 20 windows up to 50 windows - inspection	346.50	330.00

## Fees and Charges

## Appendix F

PLACE DIRECTORATE	2024/25 £	2023/24 £
E3 Window replacement per installation over 20 windows up to 50 windows - regularisation	720.63	687.50
E4 Renovation of a thermal element (wall, floor or roof) estimated cost ≤ £50k - plan	288.75	275.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost ≤ £50k - inspection	288.75	275.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost ≤ £50k - regularisation	721.88	687.50
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £50k, ≤ £100k - plan	288.75	275.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £50k, ≤ £100k - inspection	462.00	440.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £50k, ≤ £100k	938.44	893.75
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £100k, ≤ £250k - plan	288.75	275.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £100k, ≤ £250k - inspection	577.50	550.00
E4 Renovation of a thermal element (wall, floor or roof) estimated cost > £100k, ≤ £250k - regularisation	1,082.81	1,031.25
E5 Alterations estimated cost ≤ £5k - plan*	520.00	495.00
E5 Alterations estimated cost ≤ £5k - inspection*	Included in plan charge	Included in plan charge
E5 Alterations estimated cost ≤ £5k* - regularisation	650.00	618.75
E5 Alterations estimated cost > £5k, ≤ £25k - plan*	230.00	220.00
E5 Alterations estimated cost > £5k, ≤ £25k - inspection*	405.00	385.00
E5 Alterations estimated cost > £5k, ≤ £25k* - regularisation	793.75	756.25
E5 Alterations estimated cost > £25k, ≤ £50k - plan*	230.00	220.00
E5 Alterations estimated cost > £25k, ≤ £50k - inspection*	635.00	605.00
E5 Alterations estimated cost > £25k, ≤ £50k* - regularisation	1,081.25	1,031.25
E5 Alterations estimated cost exceeding £50k, ≤ £100k - plan*	405.00	385.00
E5 Alterations estimated cost exceeding £50k, ≤ £100k - inspection*	693.00	660.00
E5 Alterations estimated cost exceeding £50k, ≤ £100k* - regularisation	1,372.50	1,306.25
E5 Alterations installation of a mezzanine floor up to 500m <sup>2</sup> - plan*	405.00	385.00
E5 Alterations installation of a mezzanine floor up to 500m <sup>2</sup> - inspection*	693.00	660.00
E5 Alterations installation of a mezzanine floor up to 500m <sup>2</sup> - regularisation*	1,372.50	1,306.25
<i>* not described elsewhere including structural alterations and installation of controlled fittings</i>		
E6 Office / shop fit out - floor area up to 500m <sup>2</sup> - plan	288.75	275.00
E6 Office / shop fit out - floor area up to 500m <sup>2</sup> - inspection	405.00	385.00
E6 Office / shop fit out - floor area up to 500m <sup>2</sup> - regularisation	867.19	825.00
E6 Office / shop fit out - floor area exceeding 500m <sup>2</sup> and up to 1000m <sup>2</sup> - plan	288.75	275.00
E6 Office / shop fit out - floor area exceeding 500m <sup>2</sup> and up to 1000m <sup>2</sup> - inspection	577.50	550.00
E6 Office / shop fit out - floor area exceeding 500m <sup>2</sup> and up to 1000m <sup>2</sup> - regularisation	1,082.81	1,031.25
E6 Office / shop fit out - change of use of a building (charged in addition to the above works) - plan	288.75	275.00
E6 Office / shop fit out - change of use of a building (charged in addition to the above works) - inspection	Included in plan charge	Included in plan charge
E6 Office / shop fit out - change of use of a building (charged in addition to the above works) - regularisation	360.94	343.75
<b>F Miscellaneous charges</b>		
Copy existing document	18.15	16.50

## Fees and Charges

## Appendix F

PLACE DIRECTORATE	2024/25 £	2023/24 £
Reopening old applications over 3 years since last visit	110.00	100.00
First re- issue of completion certificate if no inspection or review is required	60.50	55.00
Trial hole inspection - deducted from subsequent application fee if made within 6 months	95.00	85.00
Pre-application advice, per hour or part there of (first hour free)	95.00	85.00
Cancellation of application or withdrawal of application: no surveyor involvement	33.00	30.00
Cancellation of application or withdrawal of application: with surveyor involvement in checking works	Plan fee or hourly rate	Plan fee or hourly rate
Building Control Support for BSR /hour (New charge in 2024/25)	91.35	New charge

# Fees and Charges

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PLACE DIRECTORATE		2024/25 £	2023/24 £
<b>OUTDOOR FACILITIES</b>			
<b>Football (to be consulted on)</b>			
Adult pitch	Per season	4,000.00	2,233.00
Mini football pitch - marked 2hr session	Per season	2,000.00	Free
<b>Rugby (to be consulted on)</b>			
Braywick/ Home Park per pitch	Per season	4,000.00	2,829.00
Mini rugby pitch - marked 2hr session	Per season	2,000.00	Free
<b>Cricket (to be consulted on)</b>			
Home Park	Per season	5,365.00	3,830.00
<b>Athletics (New charge in 2024/25)</b>			
Maidenhead Athletics Club	Per annum	Price to be agreed	New charge
<b>Lawn tennis (to be consulted on)</b>			
Home Park	Per season	2,465.00	1,761.00
<b>Tennis court at Kidwells Park, Desborough Park and Goswell Park (New charge in 2024/25)</b>			
Household Membership	Annual	50.00	New charge
Pay and Play	Per hour	6.00	New charge
Additional payment for floodlights use	Per hour	10.00	New charge
<b>Miscellaneous</b>			
Royal Windsor Dog Show	Per season	12,502.80	10,419.00
Triathlon	Per season	12,500.00	8,936.00
Horse Show	Per season	12,502.80	10,419.00

## Fees and Charges

## Appendix F

CHILDRENS' DIRECTORATE		2024/25	2023/24
		£	£
<b>HOME TO SCHOOL TRANSPORT</b> (from 1 September)			
<b>Pupils not entitled to free transport</b>			
Residents not entitled to free transport (mainstream and SEN)		827.00	738.00
Non-resident fare payers		1,320.00	1,100.00
Replacement travel pass		30.00	28.00
<b>EARLY HELP AND SAFEGUARDING</b>			
Parental contribution towards cost of children in care	Per week	Up to fostering allowance	Up to fostering allowance
Foster care placements - charges to other local authorities for placing non-RBWM children	Per week	Cost of placement	Cost of placement
Short term breaks for disabled children - charges to other local authorities for placing non-RBWM children	Per week	Cost of placement	Cost of placement
Administration charge to other local authorities for foster care placements and short term breaks	Per week	150.00	110.00
Flying High Play Scheme	Per day	28.00	25.00

# Fees and Charges

# Appendix F

RESOURCES DIRECTORATE	2025/26 £	2024/25 £	2023/24 £
<b>SUPERINTENDENT REGISTRAR</b>			
<b>Certification Of Worship And Registration For Marriage</b>			
Licensing an outside venue for weddings and civil partnerships	2,300.00	2,200.00	2,095.00
Additional rooms	680.00	670.00	638.00
<b>Marriage and Civil Partnership Ceremonies in Licenced Venues</b>			
Monday to Thursday (up to / including 5:00pm)	645.00	610.00	587.00
Monday to Thursday (after 5.00pm if available)	710.00	676.00	650.00
Fridays and Saturdays (up to / including 5pm)	710.00	676.00	650.00
Friday and Saturday (after 5pm if available)	780.00	745.00	718.00
Sundays and Bank Holidays (up to / including 5pm)	780.00	745.00	718.00
Sundays and Bank Holidays after 5pm	810.00	785.00	755.00
<b>Marriage and Civil Partnership Ceremonies in Maidenhead Ceremony Room</b>			
Monday to Thursday (up to / including 3:30pm)	305.00	290.00	278.00
Monday to Thursday (after 3.30pm if available)	380.00	360.00	330.00
Friday to Saturday	380.00	360.00	330.00
Saturday (after 12pm if available)	485.00	460.00	440.00
Sunday	577.00	550.00	524.00
Bank Holiday	690.00	680.00	650.00

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

### **Purpose**

This report provides background information with regards the statutory guidance on the flexible use of Capital Receipts and its application within this Council. As part of the finance settlement for 2016/17 the government announced new flexibilities allowing local authorities to use capital receipts received after 1 April 2016 to be used to fund transformational expenditure. This was extended in 2018/19 and again in August 2022 to extend the flexibility to receipts received up to 31 March 2025.

The use of capital receipts to fund transformational costs (up to the value of those capital receipts), rather than applying revenue resources / reserves that would have been previously necessary, allows for these revenue resources to be directed to service areas to facilitate further service redevelopment and mitigates the financial pressures of the Council for the current and ensuing year.

The Council is developing and implementing a comprehensive transformation programme which will look at each major service to determine how demand can be mitigated and how the service can be delivered differently to achieve savings and improve performance. Each directorate will have its own transformation programme which will report into a new Corporate Transformation Board to oversee delivery. This new programme – Future Shape RBWM – is designed to ensure the Council has the required resources, infrastructure and governance in place to deliver service sustainability.

Although the Council has done – and is doing – service transformation, until now there has not been a coordinated programme in place and the required governance to oversee delivery, manage resource and mitigate risks. The new Future Shape RBWM programme is intended to rectify this.

The intention is to use some of the additional income generated by these transformations to pay down the borrowing required to fund them within 5-10 years, meaning that they will deliver long term benefit without leaving the Council with additional long-term cost.

### **Background**

Capital receipts can only be used for specific purposes, and these are set out in Regulation 23 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 made under Section 11 of the Local Government Act 2003. The main permitted purpose is to fund capital expenditure, and the use of capital receipts to support revenue expenditure is not allowed by the regulations.

The Secretary of State is empowered to issue Directions allowing revenue expenditure incurred by local authorities to be treated as capital expenditure. Where such a direction is made, the specified expenditure can then be funded from capital receipts under the Regulations.

The Secretary of State for Communities and Local Government has issued updated guidance giving local authorities greater freedoms with how capital receipts could be utilised. This Direction allows for the following expenditure to be treated as capital:

- I. expenditure incurred by the Authorities that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs and/or transform service delivery in a way that reduces costs or

demand for services in future years for any of the public sector delivery partners;  
and

- II. is properly incurred by the Authorities for the financial years that begin on 1 April 2022, 1 April 2023 and 1 April 2024.

To take advantage of this freedom, the Council must act in accordance with the Statutory Guidance issued by the Secretary of State. This guidance requires the Council to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy, with the initial strategy being effective from 1 April 2016 with future strategies included within future annual budget documents and reported as appropriate.

There is no prescribed format for the strategy, the underlying principle is to support councils to deliver more efficient and sustainable services by extending the use of capital receipts to support the revenue costs of transformational projects.

The Statutory Guidance for the Flexible Use of Capital Receipts Strategy states that the Strategy should include a list of each project which plans to make use of the capital receipts flexibility, together with the expected savings that the project will realise. The Strategy should also include the impact of this flexibility on the affordability of borrowing by including updated Prudential Indicators.

The Council's accounts to 2020/21 have been audited, signed off by the auditors and are now closed.

The Council's accounts for 2021/22, 2022/23 remain unaudited and open. As the Council has not previously published a Flexible Use of Capital Receipts Strategy, retrospective application, would appear to be ruled out by the provision "*The value of expenditure capitalised must not exceed the amount set out in the plan, including any updated plans, provided to the Secretary of State*".

### Capital receipts

The Guidance sets out "*that the disposal of assets by which the capital receipts are obtained must be disposals by the Council outside the "group" structure*"

Therefore, Capital receipts used under the direction must be from genuine disposals (qualifying disposals). That is, disposals where the authority does not retain an interest, directly or indirectly, in the assets once the disposal has occurred. Where the authority retains some exposure to the risks and rewards of the assets following disposal, it must not use any capital receipts from that disposal under the powers provided by the direction. Authorities should not be looking to exploit strategies to retain an interest in assets it has "disposed of" while using the sale proceeds to fund revenue costs.

At 31 March 2023, the Council had £7.2m of qualifying receipts, and we expect the available balance at March 24 to be £10m.

### Expenditure

Government has provided a definition of expenditure that qualifies for funding from capital receipts, as follows and in line with the direction above:

*"Qualifying expenditure is expenditure on any project that is designed to:*

- *generate ongoing revenue savings in the delivery of public services and/or*
- *transform service delivery to reduce costs and/or*



## Annex G

- *transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners.*

*Within this definition, it is for individual local authorities to decide whether a project qualifies for the flexibility.”*

The Council intends to use capital receipts to fund the following transformation projects which will form part of the new Future Shape RBWM programme:

Table 1: Transformation projects to be funded by capital receipts during 2024/25.

Purpose of the expenditure	Revenue expenditure £,000s	Projected annual savings. £,000s
Savings in service budgets from overall transformation plan (not included in savings total below as already in MTFS)		7,478
Create debt and credit control processes	97.5	40
Additional credit control software	23	
Agresso (Finance system) process mapping	100	35
Ipads for polling stations	39	
Staff resource for CRM implementation	60	
Staff resource for Networks and Infrastructure projects	50	10
Scoping, research, process mapping etc for CS transformation	250	60
Waste Strategy Review and service redesign	80	61
ASC programme manager	60	
Insourcing Adult Social Care services	198	150
Staff resource for Adult Social Care Mosaic project	242	
Project Officer, school transport and delivery	75	
Capital Project Officer, connected care and foster carer project	90	
Project Officer, residential home and supported lodgings	10	
Remodelling CIN work to reduce social work agency spend	20	
Early intensive intervention programme in children’s care	80	
Project Officer, preparing for adulthood / transitions	60	
Development of Educational Psychology trading arm	107	107
Legal Services delivery model review	200	125
RBWM programme manager	150	
Project Officer, Place transformation programme	60	
Project Officer, Place transformation programme	60	
Asset optimisation review	60	
<b>Total</b>	<b>1,929.5</b>	<b>738</b>

The value of expenditure capitalised must not exceed the amount set out in the plan, including any updated plans, provided to the Secretary of State

RBWM has an ambitious transformation programme – Future Shape RBWM - outlined in the budget papers which is expected to deliver £7.5m of savings in the 2024/25 budget and requires a great deal of change to happen very quickly. In accordance with that, the majority of the expenditure listed above are project and programme managers to run and report on the projects, ensuring that they stay on track and on budget.

Where there is a saving attached to the line item, it's an additional expected saving not included in the existing budget. Where there is no saving listed, the cost is connected to the £7.5m efficiency and transformation programme included in the budget but isn't showing a saving here to avoid double counting the benefit.

The table above clearly demonstrates that, even including the expenditure linked to the existing programme, the costs of transformation are outweighed by the long-term benefit to the revenue budget which, even where savings may not be realised for 1-2 years, provides very quick payback.

Savings have been noted as the maximum expected recurring revenue saving.

### Strategy Management

For each financial year, a local authority must prepare a Flexible use of Capital Receipts Strategy (“the Strategy”).

This Strategy does not need to be a separate document, and the requirement can be satisfied by including relevant documents within the Annual Budget documents or as part of the Mid-Term Financial Plan (or equivalent).

The Strategy will be monitored throughout the financial year as part of regular budget monitoring arrangements and be reported accordingly as part of the current quarterly budget monitoring reports to Cabinet. The Strategy may be updated and replaced as proposals are developed and expenditure is incurred.

It is a condition that the Council must send details of their planned use of the flexibility to the Secretary of State, for each financial year in which the direction is used. This should be sent as soon as is practicable after the council has determined and approved its strategy for the use of the direction but must be sent before the flexibility is used.

Should the Council update its plans during the financial year, an updated plan reflecting the changes must be sent to the Secretary of State. This requirement can be met by providing to the Secretary of State a copy of the authority's own planning documents. However, details provided to the Secretary of State must include as a minimum:

- the amount of planned capitalisation using the flexibility for the relevant financial year.
- the purpose of the expenditure to be capitalised with a description of the associated projects;
- the amount of expenditure that was capitalised using the flexibility for the prior financial year; and
- the efficiency savings that are directly attributable to the use of the flexibility that were achieved for the prior financial year.

If any of this information is unavailable or unknown, the council must set this out with a description as to why it cannot be provided.

### **Prudential Indicators**

The guidance requires that the impact on the Council's Prudential Indicators should be considered when preparing a Flexible Use of Capital Receipts Strategy.

The indicators that will be impacted by this strategy are set out below:

- Capital financing requirement increases by the amount of capital receipts utilised for identified revenue expenditure rather than using to reduce the amount of borrowing needed to fund capital expenditure.
- Financing costs as a percentage of net revenue stream (%), noting that the savings generated from these projects will meet the debt financing costs arising from the additional borrowing.

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Title	Description	Planned capitalisation £'000	Planned savings (recurrent)				
			2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
		Debt processes	Debt collection processes are not joined up. Process redesign will result in improved collection rates and reduce arrears.	97.5	(40)	(40)	(40)
Telesolutions	Replace paper invoices with electronic versions and build in text message reminders. This would save print and postage costs. The savings from this are included in "debt processes" above.	3	0	0	0	0	0
Propensity to Pay	Software to allow debt to be segmented by an individual's propensity to pay, and also assist debtors where they may be missing out on additional benefit income. Geospatial data provides an overview of where residents are most / least financially resilient to enable take up campaigns / surgeries to be targeted.	20	0	0	0	0	0
Agresso upgrade	The financial ledger is to be upgraded including consideration of moving it to the cloud. Finance processes require mapping to ensure best use of technological solutions in the ledger. The benefit in this will be in freeing up finance time through greater automation.	100	0	(35)	(35)	(35)	(35)
Democratic services	Investment in modern polling iPads will allow polling clerks to more effectively implement voter ID and other elements of the Elections Act 2022. This will result in more efficient processing of in-person voters which will result in a better experience for residents. The system will also share with the team accurate real-time data so that busier polling stations can have additional staff deployed. Issue resolution can also be done remotely. This could potentially streamline the staffing of polling stations due to efficiency savings.	39	0	0	0	0	0
Customer Relationship Management (CRM)	Implementation for the CRM.	60	0	0	0	0	0
IT Networks and Infrastructure	Enhancement of current IT networks and infrastructure. The financial benefits of this relate to cost avoidance in terms of slow IT systems across the Council.	50	(10)	(10)	(10)	(10)	(10)
Customer transformation	Customer transformation based on three processes initially. This would include scoping, user research, mapping processes etc. Includes impacts to website to be scoped and implemented.	250	0	0	(60)	(60)	(60)

Title		Description	Planned capitalisation £'000	Planned savings (recurrent)				
				2024/25	2025/26	2026/27	2027/28	2028/29
				£'000	£'000	£'000	£'000	£'000
Waste Strategy Review		Strategy review, including frequency and options for separating waste at source, to inform collection model that will be re-procured in 2027.	80	0	0	0	(30)	(61)
Adult Social Care		Adult Social Care programme management to oversee the various transformation projects within the Directorate.	60	0	0	0	0	0
Insourcing Adult Social Care Statutory services		The insourcing of statutory services, currently provided by Optalis, should result in benefits in terms of giving the Council more control over the commissioning of services. It will also have other benefits, such as improved staff retention and less reliance on agency, and clearer financial management reporting lines.	198	0	(150)	(150)	(150)	(150)
Mosaic implementation		Mosaic Pre-implentation RBWM Staff Costs - (April to Oct) - staff time in workshops/meetings etc. Percentage of staff costs varies depending on time spent on project (10% or 100%).	242					
Home to School Transport Policy and Delivery Model		This programme will implement the recommendations of a recent review of our home to school transport service. Areas of focus include moving to a more statutory offer for non SEND transport, reviewing our delivery model for buses and taxi transport, reviewing our direct payment offer and working intensively with young people before key transitions to support them to travel more independently now and later in life.	75	0	0	0	0	0
Placement Sufficiency 1: Connected Care and Foster Carer Project		This programme will look at how we can better use foster care and kinship placements to support children and young people. We know that these placements are both more affordable and also achieve good and often better outcomes relative to external residential children's home placements. Through this programme we will work to increase and support Connected Care Placements by growing our own kinship carers - involving extended family members in care at the early stages. We will develop a more formalised Kinsho Care Scheme and support / benefits package as well as look at where kinship placements work well so that our professionals consider this option at an early stage. The programme will also improve our capacity to engage in the Regional Foster Carer Project which aims to improve the recruitment experience of foster carers and ultimately increase our pool of foster carers so that more children can be supported in this way.	90	0	0	0	0	0

Title	Description	Planned capitalisation £'000	Planned savings (recurrent)				
			2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
		Placement Sufficiency 2: Residential Home and Supported Lodgings project	The programme resource would undertake the initial investigative work by developing a business case including needs analysis, looking at options for local delivery models and properties for the development of a local residential children's home provision. The majority of the project spend here would be capital in terms of development of a building. The new home will take a number of years to develop and register with Ofsted and so revenue savings are expected to be achieved from 2026/27. A much wider capital budget will be agreed once the business case is completed and the project manager will also look at options for grant funding etc. Savings will be achieved through replacement of very high cost external residential provisions. The new provision will also have more of a focus on step down and independence than many of the external provisions we procure.	10	0	0	(150)
Stable Homes Built on Love - Remodelling CIN Work	This programme will look at how we can extend the duties of Alternatively Qualified Social Workers to hold Children In Need cases. Increasing the resilience of families supporting them to keep children in their family network. Increase the quality of intervention and relationships built with families through reduced caseloads. The expected result of this programme will be to reduce the number of more expensive agency Social Work staff employed - this will reduce the cost of staffing and also lead to stronger more stable teams of children's services professionals.	20	0	0	0	0	0
Think Family and Families Together	This programme aims to focus on early intensive intervention and support to reduce the need for very costly statutory interventions. Children's social care, through more effective prevention of crisis; reduce cases of services advocating against each other (c.f. legal cases inv. housing & children's). Improved join up between social services and housing to improve outcomes for families (and wider individuals / households) through earlier intervention and integrated support. The team will aim to de-escalate needs and where appropriate support families and young people in the community rather than bringing young people into care. The impact is expected to be a lower number of children and young people formally looked after compared to the rise we expect to see over the coming years.	80	0	0	0	0	0

Title	Description	Planned capitalisation	Planned savings (recurrent)				
			2024/25	2025/26	2026/27	2027/28	2028/29
		£'000	£'000	£'000	£'000	£'000	£'000
Preparing for Adulthood / Transitions	The Local Authority has received informal feedback from young people and their families that indicates that the transition process, from education to adult services, is overly complex and causes additional stress at a point of high change. The PfA Transition project, will work with the associated teams and stakeholders (Young people of RBWM, Families/carers of RBWM, SEN, Children and Young people's' Disability Service, Children in Care/Leaving care, Adult Social care) to assess the current process and make changes where necessary, creating a Policy, and practical working guidance. The project is expected to reduce costs by reducing duplication of effort between teams as well as supporting a smoother transition experience by supporting independence and familiarity with adult care at an earlier stage.	60	0	0	0	0	0
Development of Educational Psychology trading arm  104	This project aims to reduce the net cost of the Educational Psychology Service by developing a trading arm to extend provision to schools and Local Authorities who are outside the Windsor and Maidenhead area. Based on our knowledge of the Berkshire area we know that there is a shortfall of educational psychology capacity and support. Developing this team to work across the region will lead to a more efficient model in that it will drive down overheads, generate income to support our existing service and support more consistency of educational psychology advice across borough boundaries. Educational Psychologist will benefit from being part of a bigger team which offers peer support and also professional development opportunities. The plan is to invest in expanding the team in 2024/25 (building on reactive work undertaken in 23/24) and expand the service to support schools in Slough via 3-year Educational Psychology Service contracts.	107	(75)	(107)	(107)	(107)	(107)
Legal Services Delivery Model Review	External independent review of the current model for legal advice across RBWMs people services including children's, adults and housing. The review will assess thresholds for accessing legal support and provide recommendations on the existing model in terms of effectiveness of the Reading legal service and whether an alternative model could drive improved value for money - both in terms of quality and cost. The current model regularly overspends budget by hundreds of thousands each year.	200	(15)	(125)	(125)	(125)	(125)



Title	Description	Planned capitalisation £'000	Planned savings (recurrent)				
			2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
		RBWM programme support	Resource to manage the overall programme over all Directorates, including Children's and Adult's services. Lots of additional projects running and lots of additional project resource managing them but need to maintain a hold centrally of all plans and budgets and report on them in order to ensure that good governance is in place and that the overall programme is managed successfully. Competing priorities will be managed at Executive Board level.	150			
Project Manager - Place	Additional project support to manage and report on the array of projects running in the Place Directorate	60					
Project Manager - Place	Additional project support to manage and report on the array of projects running in the Place Directorate	60					
Asset Optimisation review	Optimisation of asset management including Corporate Landlord model	60					
		<b>2,171.50</b>	<b>(140)</b>	<b>(467)</b>	<b>(677)</b>	<b>(707)</b>	<b>(738)</b>

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## Capital Strategy Report 2024/25

### Royal Borough of Windsor and Maidenhead

#### Summary

In spite of the current financial constraints, the Royal Borough of Windsor and Maidenhead (RBWM) remains committed to a vibrant programme of capital projects designed to improve, maintain and sustain the Borough. There is a focus on the housing needs of our residents, an obligation to ensure their safety and prosperity by maintaining and improving local infrastructure and also a strong emphasis on optimising the use of the buildings, land and other assets that we own for the benefit of the Borough and the council's finances.



Cllr Werner (centre) and Cllr Bermange (front right) meet with architects, technical consultants and construction contractors at the ground breaking on the Mill Road affordable housing site.

Over the last decade, the authority has spent £345m on capital projects, and this has contributed to the high levels of debt currently held, which in turn creates pressure on our revenue budget with increasing amounts of interest payable. As a consequence of this, when setting the budget for the 2024/25 financial year, capital spend was restricted where possible to necessary infrastructure funded by external grants such as CIL and S106 monies and internal system spend required to either achieve efficiencies in our IT systems or to ensure they are robust and that data is secure. By focusing on grant funded projects, we reduce as much as possible the need for further borrowing.

This means that the new projects approved for the coming year are expected to cost £19.7m with £16.8m of that being funded by external funding. This is £26m less than the 23/24 financial year which we started with £46m of projects, £23.3m of which were expected to be

funded by external grants and £22.7m by borrowing. Many of these are still in progress and will carry over into the next couple of years. The reduced level of bids for the coming year gives us a programme that is more deliverable, focused on priority needs and minimises the need for further borrowing.

Some capital expenditure is of course unavoidable in the delivery of statutory services so the authority will never reduce the capital programme to zero, nor would it want to. We do however want to minimise where possible the requirement to borrow in order to fund it, and where we do have to borrow, if the expenditure is optional, we would want it to generate sufficient income to safely cover not only the interest cost of the debt incurred but also to pay down the capital borrowed over the life of the asset. This means that at the very least, optional capital expenditure should be cost neutral to the authority and, where possible, deliver ongoing revenue income to support services.

### Introduction

This Capital Strategy provides a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

While the annual revenue budget can often feel like the main focus for the Council each year, the Capital Strategy affects not only the in year activity but the longer term elements in the Medium Term Financial Strategy (MTFS).

### What is Capital Expenditure?

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. The Council has some limited discretion on what counts as capital expenditure with non-qualifying expenditure being charged to revenue in year.

For details of the Council's policy on capitalisation, please see the Council's accounting policies which are contained within the annual Statement of Accounts.

In 2024/25, the Council is planning capital expenditure of £30.5m. The difference between this and the bids of £19.7m is expenditure on current projects "slipping" forward to future years.

### Estimates of capital expenditure in £m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>Capital Expenditure</b>	<b>21.69</b>	<b>41.13</b>	<b>30.52</b>	<b>46.85</b>	<b>20.01</b>	<b>16.81</b>	<b>9.80</b>

### Governance

Assistant Directors, with the approval of their Executive Director, will typically update Finance with their proposed project costs as part of the budget process. These proposals are scrutinised and challenged in a number of sessions by Finance, the Exec team and Cabinet members, to ensure they are necessary and robust, before they are included in the final budget proposals. The financing costs of these proposals (which could be nil if the

project is fully funded by external contributions) are included in the (MTFS) and detailed budgets for the coming financial year.

For full details of the Council's proposed capital expenditure see Annex I which holds the detail of the proposed capital programme.

Where future expenditure, either possible or indicative, has been included for the purpose of calculating our potential borrowing requirement and projecting a cost of capital through the MTFS, individual projects will still require business cases to be presented to the S151 officer, the Executive team, and members as appropriate for approval before expenditure can be committed.

All capital expenditure must be financed, either from external sources (government grants, developer contributions etc), the Council's own resources, (revenue, reserves and capital receipts) or debt (borrowing). The planned financing of the above expenditure is as follows:

### Sources of capital funding £m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Government Grants	8.07	15.58	10.18	12.11	0.00	0.00	0.00
Other Contributions	0.00	0.28	0.44	0.00	0.00	0.00	0.00
CIL	1.96	12.12	3.84	4.50	4.50	4.50	4.50
S106	0.57	3.84	3.76	1.00	1.00	1.00	1.00
Capital receipts	0.46	4.09	10.20	6.00	14.51	3.41	0.00
Revenue	0.00	0.00	0.26	0.00	0.00	0.00	0.00
Borrowing	10.64	5.22	1.84	23.24	0.00	7.90	4.30
	<b>21.69</b>	<b>41.13</b>	<b>30.52</b>	<b>46.85</b>	<b>20.01</b>	<b>16.81</b>	<b>9.80</b>

The current strategy is to reduce significantly the reliance on borrowing and the reduction can be seen between last year and the current year / next year. Where we have existing obligations for future schemes that require this method of funding, every attempt is being made to either reduce it or to ensure that at the very least it will return sufficient income to cover the cost of the debt and more.

External funding could come in the form of:

- Government grants – these have been used successfully for energy efficiency upgrades to schools in the borough, lowering their carbon emissions and helping us meet our carbon reduction targets. Schools have also benefitted from new classrooms and all-weather sports pitches.
- Section 106 contributions from developers – these have provided funding for multiple one and two bedroom flats bringing a brownfield site into beneficial use within the community and property conversions to deliver facilities for the Rough Sleeping Pathway.
- The disabled facilities grant (DFG) – this funds adaptations to the homes of eligible residents.

- Community Infrastructure Levy (CIL) – these are funding the “Missing Links” cycle route, making improvements to an existing subway and a contribution to a new pedestrian crossing providing safe and inclusive access to the town centre.



(Cllrs Davies, Hill and Reynolds pictured)

### Minimum Revenue Provision

Before the start of the financial year, a statement of MRP policy for the forthcoming year must be approved by Full Council.

The Local Government Act 2003 requires the Authority to have regard to the Ministry of Housing, Communities and Local Government’s (MHCLG’s) and the Department of Levelling Up, Housing and Communities (DLUHC’s) Guidance on Minimum Revenue Provision, most recently issued in 2018.

Borrowing, both internal and external, must be paid back and so every year, the Council calculates how much has to be charged to the Revenue Budget to pay off the borrowing over the life of the asset. This is called, the Minimum Revenue Provision – MRP

It is, in effect, a replacement for the depreciation that you would expect to see within a company’s accounts in the private sector. In local government accounting, depreciation is charged and then reversed out so it does not affect the level of Council Tax required to fund the Council’s costs, however, MRP is charged to the General Fund and therefore does affect the required level of funding.

For the purpose of the calculation, we determine the useful life of each asset as no less than 5 and no more than 50 years. The broad aim of the policy is to ensure that MRP is charged over a timeframe that is reasonably consistent with the period over which the capital expenditure, which gave rise to the debt, provides benefits. Where a local authority’s overall Capital Financing Requirement (CFR, see below) is £nil or a negative amount, there is no requirement to charge MRP. RBWM’s CFR at 31<sup>st</sup> March 2024 is forecast to be £243.1m

If no life can be reasonably attributed to an asset, such as freehold land, the life is taken to be a maximum of 50 years. In the case of freehold land on which a building or other structure is constructed, the life of the land will be treated as equal to that of the structure. In exceptional cases, where a Qualified Valuer has estimated the useful life of the asset to be more than 50 years, that useful life will be used.

So if the Council borrowed £10m to buy an asset with a useful life of 40 years, and were using the Equal Instalment Method (see below), we would need to provide  $(£10m / 40) = £250,000$  per year for 40 years in our revenue budget. If the asset were only expected to last 10 years, the cost would be £1m per year.

There are 4 options available for calculation of MRP. RBWM currently use the asset life method (annuity method) but from 23/24 onward we propose to use the Depreciation (The Equal Instalment Method). The Equal Instalment Method has been used in the example above while the Annuity Method has lower repayments in the early years which increase every year over the repayment period. The Equal instalment method is considered to better reflect the consumption of the asset, whilst the annuity method gives a revenue benefit in the early years, but comes with an increasing cost, and the need for greater savings, in future years.

MRP is only concerned with the repayment of the principal amount borrowed so, if viewed like a repayment mortgage, the repayment of the principal under the Annuity Method is much lower in the early years. This would work well alongside loans whose principal values are being repaid on a complementary basis. The provision of MRP and the repayment of loan principal offsetting each other over the life of the asset. This method has previously been employed by RBWM but since our outstanding debt is not being repaid, this approach of low provision in the short term which rises as the asset ages puts more strain on the Council's budget in the future and therefore it is considered that the equal instalment method is more prudent.

This is a change in estimation technique.

MRP commences in the financial year following that in which the expenditure is incurred or, in the year following that in which the relevant asset becomes operational.

Where capital loans and finance leases made to third parties are repaid in annual or more frequent instalments of principal, these "capital receipts" arising from principal repayments reduce the capital financing requirement and consequently the need for MRP.

Taking all available advice into account, the final decision on the determination of asset life rests with the Chief Financial Officer.

The general fund charge for MRP in 2024/25 using the basis outlined above is estimated at £4.1m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>MRP</b>	<b>3.02</b>	<b>3.57</b>	<b>4.12</b>	<b>4.40</b>	<b>4.59</b>	<b>4.59</b>	<b>4.98</b>

### Capital Financing Requirement

The Council's cumulative outstanding amount of debt finance is expressed as its Capital Financing Requirement (CFR). This is a combination of internal and external borrowing and increases with new debt-financed capital expenditure and is reduced by MRP and capital receipts used to replace debt. The CFR is expected to decrease by £2.9m during

## Appendix H

2024/25. Based on the figures shown above for expenditure and capital financing, the Council's estimated CFR is as follows:

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>CFR</b>	<b>234.42</b>	<b>236.07</b>	<b>233.79</b>	<b>252.63</b>	<b>248.04</b>	<b>251.35</b>	<b>250.66</b>

The table above shows that while we have inherited a high level of CFR, we are attempting within our capital plans to hold it down as much as possible to avoid incurring higher debt servicing and MRP costs in future years. The material levels of capital receipts expected from large scale projects such as the Maidenhead Gold Club development will help us to reduce our CFR but, based on historical agreements, a large proportion of the income from these will be realised at intervals over the next decade and stretch beyond the life of our current MTFS.



Cllrs Simon Werner and Karen Davies in the community orchard

We are currently reviewing investments which provide a low return to identify which assets, under our current commitment to optimise the use of our assets, it would be financially beneficial to dispose of. The current estimate of capital receipts, including the sale of assets in the Nicholson's Quarter in Maidenhead and Maidenhead Golf Course over the life of the MTFS is as follows:



## Appendix H

	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Capital Receipts	<b>2.46</b>	<b>15.53</b>	<b>4.41</b>	<b>23.75</b>	<b>8.80</b>	<b>0.99</b>
CIL projection	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
S106 projection	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Capital Grants	<b>4.13</b>	<b>8.63</b>	<b>12.39</b>	<b>0.30</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>12.08</b>	<b>29.67</b>	<b>22.30</b>	<b>29.55</b>	<b>14.30</b>	<b>6.49</b>

### Capital Receipts

Capital receipts are also generated by loans to third parties such as our external Children's Services provider, Achieving for Children and by the sale of land or property.



Cllr Amy Tisi (2<sup>nd</sup> from right) meets with colleagues from Achieving for Children (AFC)

### Treasury Management

Treasury management is concerned with keeping sufficient, but not excessive, cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash can be invested till required, while a shortfall in cash (within the limits related to the CFR) may be met by borrowing. Treasury management is discussed in more detail in the Treasury Management Strategy also appended but this paper looks at the impact of our capital plans on projected borrowing requirements.

## Appendix H

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

**As part of the review of prudential indicators, the Council is asked to approve the following:**

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>CFR</b>	<b>234.42</b>	<b>236.07</b>	<b>233.79</b>	<b>252.63</b>	<b>248.04</b>	<b>251.35</b>	<b>250.66</b>
<b>Operational Boundary</b>	<b>277.00</b>	<b>246.07</b>	<b>243.79</b>	<b>262.63</b>	<b>258.04</b>	<b>261.35</b>	<b>260.66</b>
<b>Authorised Limit</b>	<b>303.00</b>	<b>256.07</b>	<b>253.79</b>	<b>272.63</b>	<b>268.04</b>	<b>271.35</b>	<b>270.66</b>

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream, i.e. the amount funded from Council Tax, business rates and general government grants and then expressed as a percentage of that.

### Estimates of financing costs to net revenue stream

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>Interest payable</b>	4.28	7.01	9.02	9.18	8.91	7.58	7.50
<b>MRP</b>	3.02	3.57	4.12	4.40	4.59	4.59	4.98
<b>Financing costs</b>	7.30	10.58	13.14	13.58	13.50	12.17	12.48
<b>Net revenue stream</b>	97.84	108.08	117.45	121.55	125.09	128.75	132.55
<b>Proportion of NRS</b>	<b>7.46%</b>	<b>9.79%</b>	<b>11.19%</b>	<b>11.17%</b>	<b>10.79%</b>	<b>9.45%</b>	<b>9.41%</b>

The increase in the proportion of our budget being spent on debt reflects the sharp and unexpected increase in interest rates over the last year so as our debt is refinanced, our debt servicing costs have risen. The authority also started 2023/24 with a large and expensive capital programme, half of which is expected to slip into 2024/25. The capital programme going forward reflects our commitment to maintaining and improving our assets but in an affordable manner with a focus on bringing our financing costs down. In the medium term, outside of reducing capital spend, the main driver of this reduction will be capital receipts generated through planned asset sales.

Although the Public Works Lending Board (PWLB), which is an important source of borrowing for Local Authorities, does not permit borrowing for the sole purpose of investing in assets for yield, it does allow for the retention of any assets bought prior to that guidance being issued. RBWM owns a number of commercial properties which deliver much needed revenue income to the Council.

The Council’s commercial assets include land, commercial property and car parks. The income from assets in 23/24 was budgeted at £4.5m. These assets have to be maintained to ensure compliance with Minimum Energy Efficiency Standards (MEES),

Health and Safety compliance, performance improvement and marketability. All of this requires a robust, commercially focused strategy to ensure not only compliance but that the programme of work can be self-sustaining. The review of this strategy and the establishment of a holistic corporate landlord model forms a part of the Place Directorate's transformation programme.

While the corporate portfolio is appropriately diverse and includes recognisable buildings such as the Town Hall, Guild Hall, Maidenhead Library and the Tinker's Lane Depot, the future strategy must continue to achieve efficiencies in operational, occupational and utility costs, as demonstrated by the decarbonisation of Maidenhead Library.



Great Uncle Bulgaria and Orinoco help Maidenhead Library celebrate its 50<sup>th</sup> anniversary

RBWM receives income from office, retail and industrial premises but the properties vary in age and state of repair. Following a planned maintenance programme in 2023, a service charge is now in place for the retail portfolio. This is normal practice in commercial asset management and will build a fund over time to improve and enhance the properties. A review of remaining properties is underway to assess the viability of expanding this approach. Typically, an amount equivalent to 10% of gross income would be required to cover ongoing maintenance and building improvements.

It should be noted that while some buildings achieve a healthy rate of return which make valuable contribution to the revenue budget and help to fund other services, some buildings, either because of their age and state of repair, or because of legacy agreements with tenants, provide little or no income but still cost RBWM money to maintain. These are under review and with the Council agreeing that assets income must be maximised to improve the financial position of the authority, these must be considered for disposal as part of the Council's agreed response to the financial challenges it faces.

### Net income from commercial and service investments to net revenue stream

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>Service</b>	<b>0.25%</b>	<b>0.46%</b>	<b>0.38%</b>	<b>0.34%</b>	<b>0.29%</b>	<b>0.21%</b>	<b>0.19%</b>
<b>Commercial</b>	<b>3.38%</b>	<b>3.02%</b>	<b>2.86%</b>	<b>2.82%</b>	<b>2.79%</b>	<b>2.77%</b>	<b>2.74%</b>

### Current and future projects

One of the key assets that the Council has in terms of budget supporting income generation is its car parks which are not only revenue generating but are also valuable sites for alternative uses and support the economic vitality and viability of our town centres. A continued programme of condition surveys ensure they remain fit for purpose for all users. More recent usage figures at Vicus Way MSCP, which was a previous capital scheme for the Council, have shown continued growth.

There are a number of capital programmes in progress and not many more prominent than the public realm improvements in Castle Hill and St Alban's Street, Windsor. The scheme will see Castle Hill partially pedestrianised with a wider pavement on the southern (shops) side of the road, as well as a significant reduction in vehicle movements where this is limited to Castle access only during its visiting hours. This will improve the visitor experience to this area of town, helping to drive economic growth and spend, as well as provide additional safety benefits.



Improvement works at Castle Hill, Windsor

The Council has also been able to access over £1.5m of funding through the Public Sector Decarbonisation Scheme (PSDS) which has helped deliver works across four schools to replace oil boilers with air source heat pumps, energy efficiency measures and solar panels for on-site renewable electricity generation. This alongside the wider

decarbonisation programme has helped to keep the Council on track to reduce its carbon emissions by 50% by 2025, in line with our Environment and Climate Strategy. Further bids to the PSDS will help to remove the last remaining oil boilers in the schools' estate as well as a set of measures to reduce carbon emissions at Windsor Leisure Centre, through new air source heat pumps replacing the old gas boilers, new pool air handling units and solar panels.

To support our plans for decarbonisation, the council has a programme to deliver new electric vehicle charging points across the Borough. The council adopted its Electric Vehicle Charging Implementation Plan in 2023, with plans to deliver "connected corners" to support residents who want to charge an electric vehicle but don't have access to private parking. The plans, supported by grant funding from Government, will enable over 400 new charging points to be installed across the borough, helping to support the uptake of electric vehicles.



Cllr Geoff Hill (left) sees firsthand the effectiveness of infrared repairs on our highways

The Royal Borough also has a statutory duty to undertake inspections and maintain our highway structures. A rolling programme of funding is required to carry out inspections and minor strengthening works to mitigate and reduce any safety risks and to prolong the life of assets such as bridges. Failure to carry out works that have been identified as necessary may lead to RBWM being exposed to claims or more substantial work in the longer term.

Details of the highway resurfacing programme and the footway maintenance and construction programme have been appended at J. The highway detail is a list of resurfacing schemes which have been highlighted as high risk to the borough through the scrim and scan survey carried out in 2023. These schemes need to be carried out to

maintain the life of the council's assets, prolong the life of the network for all users, and reduce potential claims to the council. **The recommendation is to approve the named schemes.**

The footway maintenance and construction programme is a list of footway schemes which have been highlighted through highway safety inspections which are carried out through the year, which require maintenance. Carrying out this maintenance maintains the life of the council's footways for all user groups, prolongs the life of the asset as well as reducing potential claims to the council. **The recommendation is to approve the named schemes.**

Within the council's offices, work is regularly underway to improve systems in order to create efficiencies and make for better customer experiences. Security is also a constant consideration with the protection of our data and the strength of our networks a paramount concern and work has been planned in all of these areas in 2024/25.

RBWM also intends to make use in the coming year of the flexible use of capital receipts. This allows us to use some of our previous capital receipts to fund the necessary resource for our transformation programmes in 2024/25. While capital receipts are not normally allowed to be used for anything other than reducing CFR or the purchase of new assets, there is a direction in place that would allow us to use them, within very specific criteria, during 2024/25 for initiatives that will allow us to deliver services for reduced cost, leaving the Council in a better financial position going forward. This is explored in detail in Appendix G.

### Conclusion

While the current financial situation of the borough is undeniably challenging, the responsibilities of the Council remain and must be addressed. Much greater attention is being paid to the prioritisation of infrastructure projects and to finding sources of funding for them that do not incur more borrowing and therefore debt servicing costs to the Council.

Commitments have already been made to dispose of assets such as Maidenhead Golf Course and where we take decisions to sell assets such as these, we must make sure that we receive as much income as possible as disposals such as these are the only real way we have to reduce our debt and reduce that burden on our revenue budget. In a Council where funding is low and services are typically extremely tightly resourced, servicing such a high level of debt puts further strain on our ability to deliver these services well and uses a disproportionate amount of our available revenue budget. While these concerns are explored further within the treasury strategy paper at Annex K, our capital strategy impacts on this by how much additional borrowing it requires, how much it can bring in in capital receipts from disposal of assets that aren't contributing to our revenue budget and how much of its requirements can be funded from external grants and contributions which reduce the impact of the required investment and maintenance of our infrastructure on our revenue budget.

Capital Bids 2024/25										
Bid details				Total cost	Funded from			Unfunded	Additional Information	
Bid Title	Directorate	Service Area	Brief Description	£'000	S106 (£k) *	CIL (£k) *	Grant (£k) *	Unfunded (£k)	Expected spend in 2024/25	Expected in Future years
<b>Funded</b>										
LEVI (new)	Place Directorate	ISEG	Completion of Phase 1 of borough's chargepoint rollout, per EV Chargepoint Implementation Plan using government LEVI funding	627	-	-	627	-	627	-
LCWIP Delivery	Place Directorate	ISEG	For delivery of phase 3 of St Cloud's Way Crossing and the Norfolk Park project (Phase 1 &2)	1,200	1,200	-	-	-	1,200	-
Old Windsor Healthy Routes to School (new)	Place Directorate	ISEG	Package of measures to support safe routes to walk to Kings Court School in Old Windsor, for healthy active journeys	120	-	-	120	-	120	-
The Great Park Link (new)	Place Directorate	ISEG	Crossings and junction improvements for walking and cycling between Windsor town centre and Great Park	350	-	-	350	-	100	250
West Windsor Healthy Routes to School (new)	Place Directorate	ISEG	Package of measures to support safe routes to walk to selected schools in West Windsor area, for healthy active journeys	170	-	-	170	-	50	120
Road Safety Schemes (recurring)	Place Directorate	ISEG	Junction redesign for improved walk, cycle and public realm	200	-	-	200	-	200	-
Highways Drainage and Flood Mitigation (recurring)	Place Directorate	ISEG	Annual programme of highway drainage improvement schemes	400	-	400	-	-	400	-
Disabled Facilities Grants (new)	Place Directorate	Housing	Disabled Facilities Grant funding is ringfenced and is paid from the Better Care Fund on an annual basis	32	-	-	32	-	32	-
Footway Maintenance & Construction (recurring)	Place Directorate	Neighbourhood Services	Beyond basic safety maintenance this funding is required to maintain the boroughs footways. Without this funding we are at risk of not for filling our duty as the Highway Authority. Statutory Implications/Health & Safety	350	-	100	250	-	350	-
Highway Resurfacing Programme (recurring)	Place Directorate	Neighbourhood Services	Beyond safety maintenance, resurfacing of the boroughs roads are essential to improve road safety and prevent further deterioration. Without this funding the roads in the borough will become in poor condition leading to reputational damage, claims and we may fail in our duty as the Highway Authority. This could reduce grant given by DfT. Statutory Implications/Health & Safety	2,200	-	1,100	1,100	-	2,200	-
Bridge Strengthening Schemes (recurring)	Place Directorate	Neighbourhood Services	The Royal Borough has a statutory duty to maintain our highway structures. The funding is required to carry out minor strengthening works to mitigate and reduce any safety risks and prolong the life of the bridge. Failure to carry out works identified may lead to RBWM being exposed to claims or more substantial works in the long term or closure of the bridge. Statutory Implications/Health & Safety	500	-	150	350	-	500	-
Pothole action fund DfT (recurring)	Place Directorate	Neighbourhood Services	The borough has been given funding by the DfT specially to target potholes on our road network. Failure to invest in this will lead to more potholes, which may result in claims and reputational damage. Statutory Implications/Health & Safety	1,209	-	-	1,209	-	1,209	-
Health Suite Windsor Leisure Centre (new)	Place Directorate	Neighbourhood Services	Estimated cost to replace/improve Windsor Leisure Centre Health Suite and Sauna area as per initial verbal agreement with Leisure Focus within 20 month contract to March 2025. Not completing this may result in reduced Leisure Contract management fee income.	200	-	200	-	-	200	-
Braywick Leisure Centre defects (new)	Place Directorate	Neighbourhood Services	Estimated cost to repair identified defects at Braywick Leisure Centre, Officers are engaged with contractors to try to reduce this figure. Impact of works not being undertaken may result in reduced Leisure Contract management fee and poor customer/resident perception. Condensation (£80k), Air quality (£70k), Pool side flooring (£60k), Health suite flooring (£30k), roof sealant (£15k), Pool lift (£25k), roof leaks (£30k).	310	-	310	-	-	310	-

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Capital Bids 2024/25										
Bid details				Total cost £'000	Funded from			Unfunded (£k)	Additional Information	
Bid Title	Directorate	Service Area	Brief Description		S106 (£k) *	CIL (£k) *	Grant (£k) *		Expected spend in 2024/25	Expected in Future years
General Leisure Facility Maintenance (new)	Place Directorate	Neighbourhood Services	Maintenance requirement of the following sites (will need to be increased in other capital bids are unsuccessful - 2023/24 allocation = £450k). Braywick Leisure Centre, Windsor Leisure Centre, Charters Leisure Centre, Cox Green Leisure Centre, Furze Platt Leisure Centre, Dedworth School Leisure Centre, Larchfield Community Centre, LTA tennis sites at Goswells Park/Alexandra Gardens, Kidwells Park and Desborough Park. Impact on not completing capital works may result in a reduction in Leisure Centre management fee receipts.	200	-	200	-	-	200	-
Road Marking and sign safety programme (recurring)	Place Directorate	Neighbourhood Services	Beyond basic safety maintenance this funding is required to maintain lining and signing. Without this funding we are at risk of not for filling our duty as the Highway Authority. Statutory Implications	150	-	150	-	-	150	-
Drift Road - Major carriageway works (recurring)	Place Directorate	Neighbourhood Services	Sections of Drift Road is beyond it serviceable life and needs essential strengthening to address these areas. This is phase 3 of the Drift road project. Health & Safety	200	-	200	-	-	200	-
Traffic Signals electrical supply resilience upgrade (recurring)	Place Directorate	Neighbourhood Services	The upgrading of DNO (distribution network operator) electrical connection of 20 RBWM Traffic Signal Sites. At present, 20 Traffic Signal sites share power with RBWM Street lighting assets via a private power supply. This needs to be changed so that the Traffic Signals are not affected by any problems on the shared electrical network and vice-versa for street lighting assets. Health & Safety	35	-	35	-	-	35	-
Street Lighting Column Replacements (recurring)	Place Directorate	Neighbourhood Services	To facilitate the column replacement of street lighting assets including High Amber structurally dangerous columns from structural testing results, stumped columns (from road traffic accident), Concrete columns (outdated and require replacing to suit post LED contract) and RTV (restore to vertical) to maintain the duty of care for the Highway.	700	-	700	-	-	700	-
Street Lighting Private Network Cable and Feeder Pillar Replacement (recurring)	Place Directorate	Neighbourhood Services	There are 68 streetlights with faults caused by damaged and ageing private electrical cables (RBWM maintained) causing dead cable supply to the street light. The upgrade of these cables and feederpillars will resolve any ongoing problems. Statutory Implications/Health & Safety	150	-	150	-	-	150	-
School Condition Allocation (SCA) 2024/25	Children's Directorate	Children's Services	Capital for repairs and maintenance to community and voluntary controlled schools	1,200	-	-	1,200	-	1,200	-
Public Sector Decarbonisation Scheme – Windsor Lesiure Centre	Place Directorate	ISEG	The existing gas fired boilers are planned to be replaced with a double 250kW LE DHB modular (air to water) air source heat pump to provide heating for space heating. New pool air handling units are also proposed to reduce the pool heat loss by improving efficiency and heat recovery. To support the installation air source heat pumps a solar PV array has been designed to offset the increased electricity consumption.	6,302	890	-	5,412	-	2,561	3,741
<b>Total Funded</b>				<b>16,805</b>	<b>2,090</b>	<b>3,695</b>	<b>11,020</b>	<b>-</b>	<b>12,694</b>	<b>4,111</b>

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Capital Bids 2024/25										
Bid details				Total cost £'000	Funded from			Unfunded (£k)	Additional Information	
Bid Title	Directorate	Service Area	Brief Description		S106 (£k) *	CIL (£k) *	Grant (£k) *		Expected spend in 2024/25	Expected in Future years
<b>Un-funded bids</b>										
Commercial and Corporate Property Improvements and Investment (new)	Place Directorate	Property Services	Improvement Works to meet Health and Safety Obligations and prevent future dis-repair	1,500	-	-	-	1,500	300	1,200
MEES regulation Property Improvements (new)	Place Directorate	Property Services	Works to Improve the energy performance of leased property to meet legislation and enable the Council to continue to receive rental incomes from its commercial portfolio	600	-	-	-	600	400	200
Novello Theatre Demolition (new)	Place Directorate	Property Company	Demolition of building following recent expiration of lease and identification of asbestos walls which are deteriorating	300	-	-	-	300	280	20
Hardware replacement - Laptops	Resources Directorate	Technology & Change Delivery	Replacement of one fifth laptop estate	220	-	-	-	220	220	-
IT Services	Resources Directorate	Technology & Change Delivery	Ad hoc IT purchases in line with delivery of IT strategy	75	-	-	-	75	75	-
Hardware replacement - Mobile phones	Resources Directorate	Technology & Change Delivery	Replacement of out of date operating system mobiles	100	-	-	-	100	100	-
Wireless Access Points	Resources Directorate	Technology & Change Delivery	Top up of capital approved 2023/24 to replace all wireless access points in all buildings	80	-	-	-	80	80	-
Rebuild and Update Content Management System (CMS/ Website)	Resources Directorate	Transformation and Digital	New website and improved customer-facing digital experience	60	-	-	-	60	60	-
<b>Total Un-funded</b>				<b>2,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,935</b>	<b>1,515</b>	<b>1,420</b>
<b>Total</b>				<b>19,740</b>	<b>2,090</b>	<b>3,695</b>	<b>11,020</b>	<b>2,935</b>	<b>14,209</b>	<b>5,531</b>

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Capital Expenditure and Capital Receipts 2023/24 to 2028/29							
	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total
Adult Social Care	626	255	215	215	215		1,525
<b>Adult Social Care and Health</b>	<b>626</b>	<b>255</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>0</b>	<b>1,525</b>
Non Schools	375	1,095					1,471
Schools-Devolved Capital	1,131	180					1,311
Schools-Non Devolved	9,160	5,226	8,000				22,386
<b>Children's Directorate</b>	<b>10,666</b>	<b>6,501</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,167</b>
Communities	861	284					1,145
Green Spaces and Parks	184	0					184
Housing	2,534	1,032					3,566
Infrastructure, Sustainability & Trans	2,307	6,598	4,111				13,016
Local Enterprise Partnership Schem	4,908	0					4,908
Neighbourhood Services	9,371	6,850					16,221
Planning	380	188					568
Property	7,290	7,658	24,728	(7,920)	6,800		38,556
Bids - Expenditure funded by Borrowing			4,000	4,000	4,000	4,000	16,000
Bids - Expenditure funded from CIL			4,500	4,500	4,500	4,500	18,000
Bids - Expenditure funded from S106			1,000	1,000	1,000	1,000	4,000
Town Centre Regeneration (York Rd	(1,455)						(1,455)
Town Centre Regeneration (St Cloud Way Phase 1)		(235)	(1,407)	(2,814)	(2,673)	(235)	(7,364)
Town Centre Regeneration (St Cloud Way Phase 2)				(2,263)	(5,373)		(7,636)
St Edmunds Hse, Ray Mill Rd West		(1,400)					(1,400)
Nicholson's Shopping Centre		(1,000)					(1,000)
Land North of Rainsworth, Oakley G	(1,000)						(1,000)
Broadway Car Park (New Provision)		(7,900)					(7,900)
Central House		(5,000)					(5,000)
Maidenhead Golf Course (Management Fee)			(3,000)	(750)	(750)	(750)	(5,250)
<b>Place Directorate</b>	<b>25,379</b>	<b>7,075</b>	<b>33,932</b>	<b>(4,247)</b>	<b>7,504</b>	<b>8,515</b>	<b>78,158</b>
Corporate Communications	0	31					31
Library & Resident Services	816	0					816
Technology & Change Delivery	1,185	1,127	295	295	295	295	3,492
<b>Resources Directorate</b>	<b>2,001</b>	<b>1,158</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>4,339</b>
<b>Total</b>	<b>38,671</b>	<b>14,989</b>	<b>42,442</b>	<b>(3,737)</b>	<b>8,014</b>	<b>8,810</b>	<b>109,189</b>
<b>Capital Expenditure</b>	<b>41,126</b>	<b>30,524</b>	<b>46,849</b>	<b>20,010</b>	<b>16,810</b>	<b>9,795</b>	<b>165,114</b>
<b>Capital Receipts</b>	<b>(2,455)</b>	<b>(15,535)</b>	<b>(4,407)</b>	<b>(23,747)</b>	<b>(8,796)</b>	<b>(985)</b>	<b>(55,926)</b>
<b>Net Expenditure</b>	<b>38,671</b>	<b>14,989</b>	<b>42,442</b>	<b>(3,737)</b>	<b>8,014</b>	<b>8,810</b>	<b>109,189</b>

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Expected slippage from 2023/24 to future years						
Budget Reprofileing	23/24	24/25	25/26	26/27	27/28	Funding Source
	£000	£000	£000	£000	£000	
Adult Services Case Management System	(860)	215	215	215	215	Borrowing
Homestead- Winston and Hub	(40)	40				CIL
<b>Adult Social Care and Health</b>	<b>(900)</b>	<b>255</b>	<b>215</b>	<b>215</b>	<b>215</b>	
Wraysbury Primary Resourced Provision	(385)	385				Gov Grant
Provision Improvement for Special Education Needs	(1,072)	1,072				Gov Grant
Hilltop First School Resourced Provision	(599)	599				Gov Grant
Trevelyan Middle School Resourced Provision	(398)	398				Gov Grant
AfC Case Management System	(1,095)	1,095				Borrowing
West of Windsor Special School	(450)	450				Gov Grant
Furze Platt Infant Roof Repairs and Replacement	(6)	6				Gov Grant
Kings Court Roof Repairs and Replacement	(100)	100				Gov Grant
Riverside Children Ctr Roof Repairs & Replacement	(100)	100				Gov Grant
Wraysbury Primary Roof Repairs and Replacement	(100)	100				Gov Grant
Kings Court First Boiler Replacement	(57)	57				Gov Grant
HTP (Cookham) Boiler Replacement & Works	(234)	234				Gov Grant
Design and Survey Cost	(100)	100				Gov Grant
Wessex Primary Toilets	(84)	84				Gov Grant
School LED Lighting Upgrade Programme	(218)	218				Gov Grant
Minor SEND Adaptations Fund	(124)	124				Gov Grant
<b>Children's Directorate</b>	<b>(5,121)</b>	<b>5,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Wireless Access Point (WAP) Replacement	(42)	42				Borrowing
Network Broadband Deployment	(100)	100				Borrowing
CRM Upgrade / Jadu Contract	(31)	31				Borrowing
Customer Relationship Management System	(350)	350				Borrowing
Network Hardware Replacement	(100)	100				Borrowing
<b>Resources Directorate</b>	<b>(623)</b>	<b>623</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Cookham Bridge Refurbishment & Structural Repair	(500)	500				Borrowing
Windsor Squash Courts	(284)	284				S106
Traveller Local Plan	(188)	188				Borrowing
River Thames Scheme Infrastructure Project	(630)	630				Borrowing
Broadway Car Park & Central House Scheme	(14,059)	(10,000)	7,260	10,000	6,800	Borrowing & Capital Receipts
Clyde House	(50)	50				Borrowing
Maidenhead Golf Course	(15,548)	(500)	16,048			Borrowing & Capital Receipts
Commercial Investment Property Portfolio-Repairs	(1,494)	1,494				Borrowing
Affordable Housing-St Edmunds	(1,765)	1,765				Borrowing
Affordable Key Worker Hsing-Riverside Mokattam RM	(640)	640				Borrowing
Guildhall-Repairs & Heating	(500)	500				CIL & Borrowing
Regeneration-Legal & Consultancy Fees	(100)	100				CIL
MEES Compliance-Minimum Energy Efficiency Standard	(100)	100				CIL
Commercial Estates-Compliance	(70)	70				Borrowing
Operational Estate Improvements	(230)	230				Borrowing
Guildhall-Render Repair & Redecoration	(63)	63				Borrowing
Patching Programme	(146)	146				Gov Grant
<b>Place Directorate</b>	<b>(36,367)</b>	<b>(3,740)</b>	<b>23,308</b>	<b>10,000</b>	<b>6,800</b>	
<b>Total</b>	<b>(43,011)</b>	<b>2,259</b>	<b>23,523</b>	<b>10,215</b>	<b>7,015</b>	

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**2024-25 ROADS RESURFACING (A)**

Road name	Extents	Proposed Treatment Notes	Area m2 (estimate)	Budget Estimate £'000	Condition Based Priority
A308M / A330 Braywick Roundabout, Maidenhead	Section of circulatory between A330 Acot Road & A308(M)	PRS 45mm of 35/14 Hot Rolled Asphalt Surface Course (Clause 911), PSV 65.	700	43	High
A4 Bad Godesberg Way, Maidenhead	Sections Between Castle Hill Roundabout & Cookham Rd Roundabout	PRS 45mm of 35/14 Hot Rolled Asphalt Surface Course (Clause 911), PSV 65.	2,170	94	High
A308 Furze Platt Road, Maidenhead	From Traffic signals @ Switchback Rd South west for c. 650m	PRS 40mm of 14mm SMA PSV 65	5,264	262	High
A308 Windsor Rd, Maidenhead/Windsor	2 sections: 1 near Little Paddocks. 2: Near Hotel & Down Place)	PRS 40mm of 14mm SMA, PSV 65	1,570 + 3,000	173	High
Burchetts Green Road, Burchetts Green	Bend north of Bath Road Roundabout	PRS 40mm of 14mm SMA, PSV 65 + replace buff coloured high friction surfacing	1,030	62	High
Spring Lane, Cookham Dean	Sections between Pudsey Close & Choke Lane/Long Lane	PRS 40mm of 14mm SMA, PSV 60	c.2,500	95	High
William Street, Windsor	Victoria Street to 'No Entry' @ the Post Office	PRS 40mm of 14mm SMA, PSV 60	500	20	High
A308 Maidenhead Road, Windsor	Royal Windsor Way Roundabout to zebra crossing west of Mill Lane	PRS 40mm of 14mm SMA, PSV 68	1,600	61	High
B3021 Burfield Road, Old Windsor	Between Crimp Hill & Kingsbury Drive	PRS 40mm of 14mm SMA, PSV 60 + reconstruct speed cushions	2,500	95	High
B376 Horton Road, Datchet	From its junction with Welley Road west to bend near No. 324	PRS 40mm of 14mm SMA, PSV 65	2,750	105	High
A30 London Road, Sunningdale	Between Charters Road & Waitrose Entrance	PRS 40mm of 14mm SMA, PSV 65	1,450	56	High
B3020 Bagshot Road, Ascot	Cavendish Meads to Bowden Road	PRS 40mm of 14mm SMA, PSV 60	1,850	71	High
Station Road, Wraysbury	Section over railway bridge - NOTE: Network Rail to supervise. Trial holes may be needed prior to confirming treatment.	PRS 100mm binder + surface course & area of PRS 40mm (possible alternative of thermal repairs)	374	40	High
RBWM Borough Wide	Locations as required	Patching & Thermal Patching Repairs	TBC	200	N/A
Chanctonbury Drive, Ascot	Full length	Micro asphalt - ORDER 114658 FROM 2021	1,450	13	N/A
Henley Road /A404/ Burchetts Green roundabout, Maidenhead	Full length of circulatory	PRS 40mm of 14mm SMA, PSV 65 - Possible alternative of Miles Macadam proprietary treatment (cost tbc)	2,830	108	High

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Road name	Extents	Proposed Treatment Notes	Area m2 (estimate)	Budget Estimate £'000	Condition Based Priority
Drift Road, Fifield	Sections east of Fifield Lane	Haunching/resurfacing	TBC	100	High
B3020 Bagshot Road, Sunninghill	Sections between Regents Walk & the RBWM Boundry	PRS 40mm of 14mm SMA, PSV 60	c.2,500	95	High
B376 Welley Road, Wraysbury	Sections on approaches to and over Welley Bridge	Sections of 450mm haunching + 100mm deep PRS	TBC	50	High
B470 High Street, Datchet	B376 to Railway Level Crossing	PRS 40mm of 14mm SMA, PSV 65	400	16	High
Rycroft, Windsor	Full length	Micro asphalt - ORDER 114659 FROM 2021	1,450	13	N/A
Uninvoiced 2022/23 works	Various schemes yet to be invoiced	Varies. Details to be added once provided by VH	-	0	

<b>Total Works Cost (A)</b>	<b>1,772</b>
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**Additional costs (B)**

Fees	300
Assessments	10
Legal Services/Traffic Orders	20
Minor Patching	20
Major Patching Schemes/Repairs	48
Highway asset repairs / upgrades	15
Extreme Weather Damage Repairs	15
<b>Total of 'Additional costs' (B)</b>	<b>428</b>

<b>Total projected CD12 costs (A + B)</b>	<b>2,200</b>
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<b>2024/25 budget</b>	<b>2,200</b>
<b>Slippage from 2023/24</b>	
<b>Total CD12 budget available</b>	<b>2,200</b>

<b>Projected over/underspend</b>	<b>0</b>
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**RESERVE LIST- C**

Road name	Extents	Proposed Treatment & Notes	Area m2 (estimate)	Budget Estimate £'000	Condition Based Priority
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Road name	Extents	Proposed Treatment Notes	Area m2 (estimate)	Budget Estimate £'000	Condition Based Priority
Queen Street, Maidenhead	Between Broadway & Kings Street	PRS 40mm of 14mm SMA, PSV 65	1,730	66	High
B376 Welley Road, Wraysbury	The Avenue to no. 101	PRS 40mm of 14mm SMA, PSV 60	1,600	61	High/Medium
Tudor Way, Windsor	Spur from no. 15 to 23	PRS 30mm of AC10, PSV 55	240	9	High
Victoria Street, Windsor	William Street to St. Leonards Rd	PRS 40mm of 14mm SMA, PSV 68	840	32	High
B3024 Littlefield Green, White Waltham	Sections between Church Hill & M4 Overbridge	PRS 40mm of 14mm SMA, PSV 60	1,050	40	High
A308 Windsor Road, Windsor	junction area with Oakley Green Road (exclude some central hatching)	PRS 45mm of 35/14 Hot Rolled Asphalt Surface Course (Clause 911), PSV 68 & replace buff coloured high friction surfacing through right turn lane. - <i>Possible alternative of Miles Macadam proprietary treatment (cost tbc)</i>	2,350	121	High/Medium
Westborough Road, Maidenhead	No. 21 to 143 + reconstruct road humps	PRS 40mm of 14mm SMA, PSV 60	2,600	98	High/Medium
Shoppenhangers Rd, Maidenhead	East of Manor Lane to Linkside	PRS 40mm of 14mm SMA, PSV 65	2,040	78	Medium
Harvest Hill Road, Maidenhead	Sections between Oaklands Grove & Kimbers Lane	PRS 40mm of 14mm SMA, PSV 60	TBC	130	Medium
Queensway, Maidenhead	Between its northern & southern junctions with Edinburgh Road	PRS 40mm of 14mm SMA, PSV 60	3,520	133	Medium
Moneyrow Green, Fifield	No. 4 to Holyport House	PRS 40mm of 14mm SMA, PSV 60	4,800	183	Medium
Smithfield Road, Woodlands Park	from Cannon Lane to Woodlands Park Road Excluding approach to junctions	PRS 40mm of 14mm SMA, PSV 60	1,700	65	Medium
Alma Road, Windsor	Queens Road to Goslar Way	PRS 40mm of 14mm SMA, PSV 65	1,050	40	Medium
Cheapside Road, Ascot	Sections between New Mile Ride & Kier Park	Patching / PRS 40mm of 14mm SMA, PSV 65	1,400	55	Medium
Coppermill Road, Wraysbury	Sections between Old Mill Place & Stanwell Road	PRS 40mm of 14mm SMA, PSV 60 & reconstruct some road humps	c.9,000	360	Medium
B376 Wraysbury Road, Wraysbury	South of M25 bridge to borough boundary near Lammass Drive - note central hatching is in worst condition	Central hatching repair - treatment type TBC (possible thermal repairs)	1,150	30	Medium
Linden Avenue, Maidenhead	Whole Road	PRS 40mm of 14mm SMA, PSV 60	2,100	80	Low
Oaken Grove, Maidenhead	Outside the school	Patching	TBC	30	Low
Holyport Road, Holyport	Windsor Road to Moneyrow Green	Patching	TBC	30	Low
Clewer Hill Rd, Windsor	From j/w Perrycroft to no. 103	PRS 40mm of 14mm SMA, PSV 65 & 68	2,630	75	Low
Chestnut Drive, Windsor	Junction Area with St. Leonards Hill	Patching	TBC	20	Low
Cannon Court Road, Maidenhead	Nightingale Lane to Malders Lane	PRS 100mm binder + SMA surface course	890	75	High
Bolton Road, Windsor	Bolton Avenue to Kings Road	PRS 40mm of 14mm SMA PSV 60 & reconstruct 3no. round topped road humps	1,700	68	Low

Road name	Extents	Proposed Treatment Notes	Area m2 (estimate)	Budget Estimate £'000	Condition Based Priority
			<b>Total Works Cost (C)</b>	<b><u>1,879</u></b>	

LIST OF ADDITIONAL ROADS REQUESTED BY VOLKER FOR CONSIDERATION FOR FUNDING - (AS OF 03/05/2023, NOT INCLUDED FOR DELIVERY AS PRS SCHEMES IN 2024/25)

WORK WILL NEED TO BE PATCHING / SMALL SECTIONS OF PRS USING GENERAL PROVISION FOR PATCHING WORKS DETAILED ABOVE

Lee Lane	TBC	TBC	TBC	TBC	
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**ADDITIONAL LIST - FUNDS ALREADY COMMITTED**

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A332 Royal Windsor Way, Windsor	Sections between B3026 flyover to Borough boundary	Proprietary Asphalt Preservation Treatment by RMS	TBC	<b>146</b>	N/A - follow on to pre-patching done in 2023.
Fane Way, Maidenhead	Sections - joint sealing	Specialist joint & crack seal by 'Rhino'	N/A	<b>60</b>	N/A

# Footway maintenance

# Appendix J (2)

Location	Extent	Action	Estimate
1. Kenwood Close, Maidenhead – (slabs to tarmac)	Whole footway (both sides)	Slab removal and replacement (Likely Section 58 requirement)	£60,082.50
2. Coppermill Road, Wraysbury	No2 to No80	Localised patching 60mm	£11,530.97
3. Kingswick Drive, Ascot	South end - both sides approx 300m length	Patching 60mm/100mm	£49,917.60
4. Queensway, Maidenhead	Whole length, various locations	Paving repairs and blacktop patching	£45,064.50
5. Clewer Avenue, Windsor	Whole length, between Imperial Road and Green Lane	Resurfacing (Section 58 requirement)	£46,200.00
6. Kings Road, Sunninghill	Tenby Drive to Pembroke Close	Resurfacing and siding out (Section 58 requirement)	£13,860.00
7. Kings Road, Sunninghill	Eastbound north side from Kings Corner	Patching 60mm/100mm	£4,900.00
8. London Road, Sunningdale	North and South footways from Entrance to Evergreen to Borough Boundary just past junction Devenish Road	Siding out and slurry seal/surface treatment	£42,000.00
11. Reactive work	Whole network	Small scale reactive improvement related footway works to be defined in year	£35,000.00
Fees			£40,000.00
		Frontline	<b>£348,555.57</b>

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Location	Extent	Action	Estimate
9. Park Cresecent, Sunningdale	From s/o No.4 to No.46 & No.51 to No.57	Footway Resurfacing (Section 58 required)	£31,500.00
10. Woodlands Ride, South Ascot	Majority of footway from junction Ravendale to turning head end of road	Footway Resurfacing (Section 58 required)	£56,490.00
		Reserve	£87,990.00

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# Treasury Strategy Report 2024/25

## Royal Borough of Windsor and Maidenhead

### Summary

RBWM is in a difficult position. Large amounts of unfunded capital spend over the last decade have left the Authority with close to £200m of debt that is being serviced but not repaid. The interest and MRP (minimum revenue provision, discussed in more detail in the Capital Strategy paper at Appendix H) cost in the 2024/25 budget is £13.5m, over 11% of our net budget, and the unexpected increase in interest rates over the last couple of years was a significant contributor to the gap we had to close in order to balance next year's budget.

With finances as constrained as they are, RBWM is not generating surplus cash to repay loans so any reduction in the level of debt and the associated borrowing costs must come from disposal of assets, a careful review of which is underway. When these capital receipts are received and the debt position improves, we should see a reduction in the cost of debt servicing which could then in turn, be used to incrementally pay down the balance further.

In the meantime, unfunded capital spend (funded by borrowing and not by external grants) has been reduced to a minimum to avoid incurring more debt, and the monies currently owed must be managed with the utmost care to ensure that every opportunity is taken to reduce the interest payable when current loans reach maturity and need to be refinanced.

Additional staff have been recruited to increase both the capacity and the skill sets around this vital element of the Authority's finances and the treasury risks and plans to mitigate them are discussed in this document.



RBWM Family Hub – direct work with young people

## Introduction

Treasury Management is the management of the Authority's cash flows, borrowing and treasury investments, and the associated risks. Where the Authority has invested sums of money, it is exposed to financial risks, including the loss of invested funds and the revenue effect of changing interest rates. Changing interest rates also have a material impact on its cost of borrowing. The successful identification, monitoring and control of financial risks are therefore central to the Authority's prudent financial management.

Treasury risk at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's 'Treasury Management in the Public Services: Code of Practice 2017 Edition' (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

Capital investments are considered in the Council's Capital Strategy Paper at Annex H but the approach to borrowing outlined here and the availability of cash will underpin that paper.

Treasury management is important to both the short and long term plans of the Council. On a day to day basis it ensures that there is sufficient immediately available cash to settle all payments the Council needs to make, that surplus cash is earning money where possible and that everywhere that cash is held has been assessed for current risk.

The revenue budget is set out at the start of the year and monitored monthly to ensure that we stay within plan but the management of cash is a daily function that facilitates every transaction that the Council undertakes. We regularly receive cash on behalf of third parties such as council tax, business rates, grant funding, S106 monies and CIL contributions and the Treasury function must deal appropriately with those monies and forecast when they will need to be "spent" in order to determine the best way to do that.

### Treasury Investments, 2023/24 return, 1<sup>st</sup> Apr 2023 – 31<sup>st</sup> December 2023

	Average Daily Investment £m	% return
<b>Lloyds Investment Account</b>	<b>0.11</b>	<b>5.02%</b>
<b>Money Market Funds</b>	<b>18.459</b>	<b>4.96%</b>
<b>Debt Management Office</b>	<b>18.781</b>	<b>3.67%</b>
<b>Other Local Authorities</b>	<b>1.626</b>	<b>4.21%</b>

The Council took advantage of lower interest rates between November 2022 and February 2023 to convert some of its borrowing requirement into external debt, which it then invested in the short term but these monies have now been used, as was always expected, and the Authority is now in a position where it needs to continue to borrow externally to fund cashflow.

### External Borrowing requirement (total)

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>External Borrowing</b>	<b>232.34</b>	<b>212.13</b>	<b>210.63</b>	<b>230.88</b>	<b>216.41</b>	<b>214.00</b>	<b>212.12</b>

Where the Authority has access to liquidity (typically cash) that could be used to fund capital projects in the short term but is destined in the longer term to fund an alternative project (such as S106 monies, grant monies, CIL or even simply working capital) and the money that could be earned on this is less than the cost of borrowing, it is both prudent and recommended for that Authority to use that available cash before resorting to external debt. Since this is a form of borrowing, albeit from other funds within our control, this is termed “internal borrowing”. This use of internal funding is monitored and the overall funding requirement (called the Capital Financing Requirement or “CFR”) is the total of both our internal and external borrowing.

The forecast borrowing requirement tracks the transition from internal borrowing to external borrowing showing our CFR and how increasing capital funding requirements will affect the amount of borrowing required.



A celebration of the Communities Innovation Fund held in Maidenhead Library

In the table below, the underlying need to borrow for capital purposes is measured by the CFR, while usable reserves and working capital are the underlying resources available for investment. The Authority’s strategy has been to use available cash for internal borrowing as discussed above, which defers the need to borrow externally. While external borrowing is more expensive than what could be earned on the investment of available cash, this is a prudent strategy.

CIPFA’s Prudential Code for Capital Finance in Local Authorities recommends that the Council’s total debt should be lower than its highest forecast CFR over the next three years. The table below shows the use of borrowing expected should the current estimations of capital projects be realised.

## Forecast Borrowing Requirement £m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>CFR</b>	<b>234.42</b>	<b>236.07</b>	<b>233.79</b>	<b>252.63</b>	<b>248.04</b>	<b>251.35</b>	<b>250.66</b>
<b>External Borrowing</b>	<b>232.34</b>	<b>212.13</b>	<b>210.63</b>	<b>230.88</b>	<b>216.41</b>	<b>214.00</b>	<b>212.12</b>

The authorised limit for external debt uses the calculated CFR to set limits for agreement on the amount of external debt that it would be prudent for the authority to stay within. Above the CFR there is an operational boundary which should provide an early warning system that we are close to our limits, followed by the Council approved authorised limit which should never be exceeded.

**The Council is asked to approve the following authorised limit:**

## Authorised limit and operational boundary for external debt £m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
<b>CFR</b>	<b>234.42</b>	<b>236.07</b>	<b>233.79</b>	<b>252.63</b>	<b>248.04</b>	<b>251.35</b>	<b>250.66</b>
<b>Operational Boundary</b>	<b>277.00</b>	<b>246.07</b>	<b>243.79</b>	<b>262.63</b>	<b>258.04</b>	<b>261.35</b>	<b>260.66</b>
<b>Authorised Limit</b>	<b>303.00</b>	<b>256.07</b>	<b>253.79</b>	<b>272.63</b>	<b>268.04</b>	<b>271.35</b>	<b>270.66</b>

The limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be entered into in the short term but should not be sustained in the longer term. Interest projections in the MTFs are based on the estimated borrowing requirement, which is within the CFR, not the operational boundary or the authorised limit.

The authorised limit is the statutory limit determined under section 3 (1) of the Local Government Act 2003.

## Liability Benchmark £m

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
CFR	234.4	236.1	233.8	252.6	248.0	251.3	250.6
External borrowing	232.3	212.1	210.6	230.9	216.4	214.0	212.1
plus liquidity allowance	10.0	10.0	10.0	10.0	10.0	10.0	10.0
<b>Gross loans requirement</b>	<b>242.3</b>	<b>222.1</b>	<b>220.6</b>	<b>240.9</b>	<b>226.4</b>	<b>224.0</b>	<b>222.1</b>
<b>Investments at year end</b>	<b>(59.2)</b>	<b>(19.8)</b>	<b>(20.3)</b>	<b>(20.3)</b>	<b>(20.3)</b>	<b>(20.3)</b>	<b>(20.3)</b>
<b>Net loans requirement</b>	<b>183.1</b>	<b>202.4</b>	<b>200.3</b>	<b>220.6</b>	<b>206.1</b>	<b>203.7</b>	<b>201.8</b>
Existing loan debt	232.3	153.1	95.6	81.0	77.5	74.0	70.5
<b>Liability benchmark (new loans)</b>	<b>(49.2)</b>	<b>49.2</b>	<b>104.7</b>	<b>139.6</b>	<b>128.6</b>	<b>129.7</b>	<b>131.4</b>



The final prudential indicator in this set is the liability benchmark. It tracks the projected situation, as CFR changes, of the amount of borrowing required to maintain liquidity, allowing for projected working capital.

This indicator is designed to be updated regularly and is less accurate the further into the future it extends.



Braywick Park

## **Borrowing Strategy**

A significant portion of the Authority's debt, circa £115m, is being refinanced in 24/25. RBWM has up till now borrowed much of its debt from short term sources of Finance such as other Local Authorities. There is typically a healthy availability of short term borrowing from other authorities and since the term of these loans can be as little as a month, this is a good source of funding when the intention is merely to bridge a gap till cash rises again or to borrow short term pending an expected decrease in interest rates.

The downside of short term borrowing is that it does not provide any long term certainty over debt servicing costs and, while interest rates may reduce, they may also unexpectedly rise, as has been seen over the last couple of years.

Longer term loans can be, and have been, sought from a variety of sources, including the Public Works Lending Board (PWLB). PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield but RBWM has no plans to invest in any assets that would not be compliant with their requirements.

## Sources of Borrowing

The approved sources of long-term and short-term borrowing are:

- HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues

In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback

The UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

Cashflow forecasting is being strengthened to give greater visibility to not only the requirement for borrowing but also our ability to meet repayments. Our current borrowing means that debt is being serviced and subsequently refinanced but not reduced.

Over the coming year, we will aim to spread the term of the replacement debt between long and short term loans, taking advantage of any dips in interest rates to secure funding at lower than expectation, balanced with some short term borrowing allowing us to refinance at a reduced rate if the trend in lowering interest rates continues. This allows us to take advantage of the market's current expectations without leaving us entirely exposed to the risk of rates rising again unexpectedly.



Cllr Catherine del Campo (2<sup>nd</sup> left) and Cllr Amy Tisi (far right) support a domestic abuse charity fundraiser

With better cashflow forecasting, we also aim to replace some of our current debt portfolio with loans that repay principal on a regular basis, meaning that at the end of their term that particular tranche of borrowing is repaid and does not need to be refinanced. The authority does not currently have sufficient surplus cash to repay its loans.

There is an expectation of capital receipts generated by the disposal of assets and these form part of the Authority's strategy to repay some of its current debt. These are expected to be generated from the sale of the Nicholson's Quarter, Maidenhead Golf Course and other assets the authority may choose to dispose of (subject to Cabinet approval). These capital receipts are a crucial element in reducing the amount of debt owed by RBWM and while they will not come close to repaying our borrowing, they will meaningfully reduce it and therefore the amount of interest that the Authority has to pay from its revenue budget each year.

Since we are not generating a surplus in our budget that would be able to be used to pay down our current debt, the only projected means we have of doing this and reducing the long term burden and risk of interest payments is the disposal of assets. Since much of the previous capital spend has been on projects like car parks, highways and leisure centres, which either need to be retained by the Council for use or cannot be sold, there is relatively little that can be disposed of. This makes the sales of the Nicholson's Quarter and Maidenhead Gold Course, both of which are currently in progress, crucial to the long term financial stability of the Council and as much money as possible needs to be generated from these sales to pay down debt.

Other assets are being reviewed to establish whether they could or should be sold in order to reduce borrowing but the intention is not to sell assets that currently generate significant income for our budget, not only because these deliver essential support for other services

but also since the PWLB would not allow us to purchase any replacement assets that were purely for yield making it difficult to invest in new sources of income.

### Short term and variable rate loans

As discussed above, these leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the limit on the net exposure to variable interest rates in the treasury management indicators below.

If we were to borrow the £115m we expect to in 2024/25 in addition to our current loans at variable rates, the impact of a 1% rise or fall in variable interest rates would be as follows:

### Estimated Interest rate exposure

Impact of a 1% change in interest rate on borrowing costs	£1.028m		
	2024/25	2025/26	2026/27
Upper limit on fixed interest rate exposure	100%	100%	100%
Upper limit on variable rate interest exposure	80%	80%	80%



RBWM registrars

As part of our developing debt management strategy, we plan to reduce the risk of interest rate volatility by mixing longer term fixed rate debt with short term debt. In an economic environment where interest rates are expected to fall, there is a risk that we could lock in debt at a higher rate than we would be able to subsequently if we borrowed short term and refinanced.

This is offset though by the risk outlined above that interest rates could rise unexpectedly and at the scale of our debt, that's a significant risk. Part of the budget gap we have had to address in our 2024/25 budget is the sharp increase in the amount of interest payable on our debt. RBWM has significantly reduced its non funded capital spend to avoid, as much as possible, incurring more debt, but you can see from the Liability Benchmark that our existing borrowing is of varying length and as it comes due for renewal, it has to be replaced with more expensive loans because interest rates now are much higher than when the debt was originally agreed.

While the approach has been agreed in principle, the work to develop the detail of the strategy has not been able to be undertaken in the last few months due to a lack of capacity in the Finance team. We have identified and engaged more resource in the last few weeks to support the work on cash forecasting and debt management and in preparation for year end. With incoming skill sets, we are building both capacity and capability to ensure we can manage and mitigate these high risk areas. At a lower level of resource we can manage day to day the transactional side of these areas, but the work to more accurately forecast our cash movements and provide robust decision making information is more complicated and time consuming. The cost of resourcing this is relatively small compared to the scale and potential impact of the interest rate risk so steps have been taken to expand this resource.



RBWM customer service team

This strategic approach relates to the table below where we are required to set upper and lower limits for the maturity structure of any borrowing. The reality is that the period of the loan will be determined by the optimum affordability based on cashflows. If the borrowing relates directly to a project, it ideally should not exceed the life of the underlying asset it is funding. For example, in the case of the additional borrowing for the flexible use of capital receipts in Appendix G, the authority is recommended to use the additional beneficial

cashflows generated by the transformation programme to repay the debt promptly so it doesn't become a long term burden far beyond the realisation of the programme benefits.

We must also factor capital receipts into our forecasts as borrowing agreements often carry penalties for early redemption so we need to ensure that when planning debt management, we will not find ourselves in a position where we have a sizeable capital receipt but are unable to use it to reduce our overall borrowing in a timely manner.

### **Maturity structure of borrowing**

<b>Refinancing rate risk indicator</b>	<b>Upper limit</b>	<b>Lower limit</b>	<b>31st Mar 24 (estimate)</b>
<b>Under 12 months</b>	80%	0%	58%
<b>12 months and within 24 months</b>	80%	0%	3%
<b>24 months and within 5 years</b>	100%	0%	5%
<b>5 years and within 10 years</b>	100%	0%	21%
<b>10 years and above</b>	100%	0%	13%

### **Treasury Investment Strategy**

The Council may find itself in a position where it has surplus funds to invest. This is unlikely to be a regular occurrence given the underlying need to borrow in the CFR but it can come about due to timing issues and is made up of income received in advance of expenditure plus balances and reserves held.

Both the CIPFA Code and the CLG Guidance require the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. While this is a logical objective, it is obviously more difficult in times of unprecedentedly high inflation.

While in the past, lending to other Local Authorities was considered very secure, many Councils are experiencing financial difficulties, and this not only impacts our risk appetite to lend to other local authorities but may well impact their willingness to lend to us.

All transactions should be considered with a suitable level of due diligence. We take advice from our Treasury advisors Arlingclose, but the information available to them when they review the credit worthiness of other local authorities is retrospective and not based on future expectations.

Approved counterparties: The Authority may invest its surplus funds with any of the counterparty types in the table below, subject to the cash limits (per counterparty) and the time limits shown.

## Treasury investment counterparties and limits

Sector	Time limit	Counterparty	
		limit £m	Sector limit £m
The UK Government	3 years	Unlimited	n/a
Local authorities & other govt entities	1 year	3	20
Secured investments *	3 years	5	Unlimited
Lloyds Bank - (the Authority's bankers)	13 months	7.5	7.5
Other Banks (unsecured) *	13 months	5	20
Building societies (unsecured) *	13 months	5	20
Money market funds *	n/a	5	Unlimited
Achieving for Children	n/a	11.7	11.7
Aegon	n/a	1	1
Legal and General Trust	n/a	1.5	1.5
RBWM Property Company	n/a	1.5	1.5

\* Minimum credit rating: Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-

## Policy Investments

RBWM provides cash-flow cover for Achieving for Children, our partner in the delivery of Childrens care services and has agreed to lend up to £11.7m to them, of which the balance at 31<sup>st</sup> of December 2023 was £8.9m.



Catherine, Princess of Wales visits RBWM's family hub

## Investment Limits

With the undeniably low level of reserves that the council has, it must be especially careful when investing funds to minimise the risk of a reduction in capital value or even a complete loss of the investment, as such an event would be catastrophic to an organisation with insufficient reserves to absorb it. This means that, there should be minimal amounts invested with any one organisation, outside of the UK Government and registered providers. A group of banks under the same ownership should be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investors in brokers' nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

In reality, the authority is in a borrowing position and unlikely to be investing significant amounts in the foreseeable future but because of our lack of financial resilience, risk in any investments made must be given appropriate due diligence and considered against what we can afford to lose. For example, the limit of funding available, and therefore carrying some element of risk, to our external Children's Services provider is roughly twice the size of our general reserves. This doesn't mean that we shouldn't lend sensibly. We would of course expect our relationship with them and our access to their financial data to reduce and mitigate the risk as much as possible, but we should always approach the monitoring of any and all of our lending with the appropriate care and ensure we have adequate resource to carry it out.

While the impact of a 1% rise in interest rates on our debt is significant, by comparison, the same 1% change would only increase our income from investments by £184k.



An exhibition last summer in Maidenhead Library showcasing the achievements of people with learning disabilities in the Royal Borough.

The following indicator is about liquidity. It limits the amount of cash that can be tied up for longer than a year to avoid a situation where we have need of funds but would have to pay



penalties to have them returned. Since RBWM is turning internal borrowing to external borrowing based on cashflow, we do not as a matter of course tie up cash with long term inaccessibility. If an amount of cash was to stay in an investment for longer than a year, but could be withdrawn without penalty at relatively short notice, this would not be considered a long term investment for the purpose of this indicator.

### Price Risk Indicator

	2024/25	2025/26	2026/27
	£m	£m	£m
<b>Limit on principal invested for greater than 1 year</b>	15	15	15

### Other items

The CIPFA Code requires the Authority to include the following in its treasury management strategy.

**Policy on the use of financial derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 1 of the Localism Act 2011 removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Authority will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Authority is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit. In line with the CIPFA Code, the Authority will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

**External Funds:** The Authority currently holds funds on behalf of the Local Enterprise Partnership – although this arrangement may be coming to an end as its tenure as the accountable body transfers in 2024/25 - and a number of small trusts. It pays these organisations interest at the Bank of England base rate on the balance of their funds that it holds.

**Markets in Financial Instruments Directive (MiFID):** is a legislative framework that regulates the financial markets and improves protections for investors. The Authority has opted up to professional client status with some of its providers of financial services, including its Money Market Funds and brokers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small

companies. Given the size and range of the Authority's treasury management activities with these organisations the Chief Financial Officer believes this to be the most appropriate status. There is a requirement to hold a minimum level of investments in order to retain this and the opinion of our treasury advisers is being sought on that matter.

**Treasury Advisors:** The Authority is advised in all treasury matters by Arlingclose, our retained treasury advisers, and meets regularly with them.

### **Arlingclose Economic & Interest Rate Forecast – 19 December 2023**

UK inflation and wage growth remain elevated but have eased over the past two months fuelling rate cuts expectations. Near-term rate cuts remain unlikely, although downside risks will increase as the UK economy likely slides into recession.

The MPC's message remains unchanged as the Committee seeks to maintain tighter financial conditions. Monetary policy will remain tight as inflation is expected to moderate to target slowly, although some wage and inflation measures are below the Bank's last forecasts.

Despite some deterioration in activity data, the UK economy remains resilient in the face of tighter monetary policy. Recent data has been soft but mixed: the more timely PMI figures suggest that the services sector is recovering from a weak Q3. Tighter policy will however bear down on domestic and external activity as interest rates bite.

Employment demand is easing. Anecdotal evidence suggests slowing recruitment and pay growth, and we expect unemployment to rise further. As unemployment rises and interest rates remain high, consumer sentiment will deteriorate. Household and business spending will therefore be weak.

Inflation will fall over the next 12 months. The path to the target will not be smooth with higher energy prices and base effects interrupting the downtrend at times. The MPC's attention will remain on underlying inflation measures and wage data. We believe policy rates will remain at the peak for another 10 months, or until the MPC is comfortable the risk of further "second-round" effects has diminished.

Maintaining monetary policy in restrictive territory for so long, when the economy is already struggling, will require significant loosening in the future to boost activity.

Global bond yields will remain volatile. Markets are currently running with expectations of near-term US rate cuts, fuelled somewhat unexpectedly by US policymakers themselves. Term premia and bond yields have experienced a marked decline. It would not be a surprise to see a reversal if data points do not support the narrative, but the current 10-year yield appears broadly reflective of a lower medium-term level for Bank Rate.

There is a heightened risk of fiscal policy and / or geo-political events causing substantial volatility in yields.

	Current	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26
<b>Official Bank Rate</b>													
Upside risk	0.00	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.75	0.75	1.00	1.00
Central Case	5.25	5.25	5.25	5.25	5.00	4.75	4.25	4.00	3.75	3.50	3.25	3.00	3.00
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>3-month money market rate</b>													
Upside risk	0.00	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.75	0.75	1.00	1.00
Central Case	5.40	5.40	5.40	5.30	5.15	4.80	4.30	4.10	3.80	3.50	3.25	3.05	3.05
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>5yr gilt yield</b>													
Upside risk	0.00	0.25	0.75	0.85	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	3.77	3.75	3.75	3.75	3.70	3.60	3.50	3.50	3.40	3.30	3.30	3.30	3.35
Downside risk	0.00	-0.25	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>10yr gilt yield</b>													
Upside risk	0.00	0.25	0.75	0.85	0.85	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	3.72	3.75	3.80	3.80	3.80	3.80	3.80	3.80	3.75	3.65	3.60	3.65	3.70
Downside risk	0.00	-0.25	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>20yr gilt yield</b>													
Upside risk	0.00	0.25	0.75	0.85	0.85	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	4.16	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.25
Downside risk	0.00	-0.25	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
<b>50yr gilt yield</b>													
Upside risk	0.00	0.25	0.75	0.85	0.85	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	3.76	3.80	3.85	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.95	3.95	3.95
Downside risk	0.00	-0.25	-0.75	-0.85	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00

PWLB Standard Rate (Maturity Loans) = Gilt yield + 1.00%; PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%  
PWLB HRA Rate (Maturity Loans) = Gilt yield + 0.40%; UKIB Rate (Maturity Loans) = Gilt yield + 0.60%

The MPC held bank rate at 5.25% in December. We believe this is the peak for Bank Rate

The MPC will cut rates in the medium term to stimulate the UK economy but will be reluctant to do so until it is sure there will be no lingering second-round effects. We see rate cuts from Q3 2024 to a low of around 3% by early-mid 2026.

The immediate risks around Bank Rate have become more balanced, due to the weakening UK economy and dampening effects on inflation. This shifts to the downside in the short term as the economy weakens.

Long-term gilt yields are now substantially lower. Arlingclose expects yields to be flat from here over the short-term reflecting medium term Bank Rate forecasts. Periodic volatility is likely.

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## Allocation of the Dedicated Schools Grant 2024-25

- 1.1 The Dedicated Schools Grant (DSG) funds both maintained schools and academies and is ring fenced for schools and pupil activity as defined by the School and Early years Finance (England) Regulations. The grant is notionally split between four funding blocks: Schools, central school services, early years, and high needs. Its use is split between the:
- Individual School’s Budget (ISB) or delegated budget. This is the funding that is passed directly to schools and is mainly formula driven, and
  - The Centrally Retained School’s Budget (non-delegated budget).
- 1.2 There is limited flexibility for Local Authorities to transfer funding between the four blocks, but it cannot be used for other purposes. The Education and Skills Funding Agency have limited the movement of funds from the Schools Block to 0.5% of the total Schools Block allocation, but only with the agreement of the Schools Forum after having consulting with all schools. There is no block transfer agreed for 2024-25.
- 1.3 The Authority has a responsibility to ensure that the DSG is deployed in accordance with the conditions of grant and the School and Early Years Finance (England) Regulations. The arrangements for 2024-25 are detailed by the Education and Skills Funding agency (ESFA) “Schools operational guide 2024 to 2025”, the “High needs funding 2024 to 2025 operational guide” and the “Early Years operational guide 2024 to 2025 operational guide”.
- 1.4 Schools Forum is consulted on all aspects of the DSG and have termly meetings with council officers. All reports and minutes are published on the [council website](#)<sup>1</sup> .
- 1.5 The latest DSG allocations for 2024-25 financial year were published by the Government in December 2023. Table 1 provides a summary.

**Table 1: Dedicated Schools Grant (DSG) Allocations by Block**

	2023-24 Current Budget	2024-25 December Settlement	Change
	£M	£M	£M
High Needs Block Funding	28.335	29.145	0.810
Central Schools Services Block	0.995	0.971	(0.024)
Indicative Early Years Funding	11.268	17.969	6.701
Schools – Formula Funding	108.774	116.104	7.330
Schools – Pupil Growth	1.039	0.828	(0.211)
<b>Gross DSG</b>	<b>150.411</b>	<b>165.017</b>	<b>14.606</b>
Less: Estimated Academy Recoupment	(73.331)	(77.217)	(3.886)
Less: Direct Funding (High Needs)	(1.435)	(1.524)	(0.089)
<b>Net DSG</b>	<b>75.645</b>	<b>86.276</b>	<b>10.631</b>

- 2.1 The council budget for 2024-25 reflects a DSG estimate per block based on the December 2023 DSG settlement. The 2024-25 Schools block DSG settlement now includes Mainstream Schools Additional grant (MSAG) previously received in year as a non DSG grant and allocated to schools. The MSAG grant will now be incorporated into the school formula shares from April 2024.
- 2.2 The allocations for the gross Schools and central block grant are now final. A proportion of the High needs block is subject to change by the ESFA. This change will reflect pupil movements, known as 'Imports and exports' funding and a FE college merger. The local authority will also receive a revised in year estimate for the Early years block and this will not be finalised by the ESFA until July 2024, to reflect the January 2024 early years providers Census data.
- 2.3 Updated block allocations are reported to the Schools Forum at the termly meetings, along with the latest budget monitoring forecasts.
- 3.1 At the Schools Forum meetings, the monitoring reports state the latest projected estimate for the DSG reserves. Table 2 provides the DSG Reserves for 2015-16 to 2022-23 and a forecast for 2023-24.

**Table 2 DSG Reserves Balance**

<b>Year End DSG Reserves</b>	<b>Surplus / (Deficit) £'000s</b>
2015-16	737
2016-17	(398)
2017-18	(980)
2018-19	(783)
2019-20	(1,025)
2020-21	(1,791)
2021-22	(2,047)
2022-23	(1,106)
2023-24 Forecast	(1,358)

- 3.2 From 2019-20 onwards, the EFSA has required a deficit recovery plan from any Local Authority that has a cumulative DSG deficit as at the 31 March each year, the requirement is to demonstrate how the Local Authority plans to bring the DSG account back into balance.
- 3.3 The DSG has been in deficit since 2016-17, due to spending pressures in the high needs block in relation to increasing numbers of pupils receiving Education Health & Care Plans (EHCPs), increasing complex needs, and increasing costs of provision, particularly those outside the local authority. Year-end underspends within the other blocks have been used to offset part of the high needs block overspend and reduce the cumulative deficit on the DSG reserve.

### Dedicated Schools Grant (DSG) Deficit Recovery Plan

The ringfenced Dedicated Schools Grant fund has been in a cumulative deficit position for a number of years now. A cumulative deficit of £1.358 million is anticipated at the 31st March 2024 and in-year expenditure continues to exceed the grant allocation. The deficit is carried forward in the accounts as a ringfenced negative reserve balance.

DSG deficits have been growing across the country in recent years principally due to rising levels of young people requiring additional support with their education due to special educational needs and disabilities (SEND). Over time, in most local authorities, including Windsor and Maidenhead, the cost of providing statutory support for young people with SEND has risen at a faster rate than the level of funding provided through the Dedicated Schools Grant. This has put pressure on schools budgets, as they fund the first £6,000 of support, and on the High Needs Block where the balance of education support is funded from.

Local Authorities have a statutory duty to assess the needs of young people and where a child meets the threshold work with partners to agree an Education, Health and Care Plan (EHCP). An EHCP outlines the package of support that a child or young person is eligible for between the ages of zero and 25 where they have additional needs. It includes education support which is funded by the Dedicated Schools Grant, care support which is funded by either children or adult social services and health support which is funded by Health.

Although the DSG is a ringfenced grant, the growing deficit being carried forward does present a risk in relation to the Borough's financial sustainability. This risk is not immediate as there is currently a statutory override in place providing that Local Authorities do not need to take this deficit into account when assessing financial viability. The statutory override is in place until 2026. It is unclear whether the national override will be extended beyond 2026.

The Department for Education has provided guidance outlining that all Local Authorities with a cumulative deficit in excess of 1% of the total DSG Fund must have a deficit recovery plan in place. The deficit in Windsor and Maidenhead is 0.9% and so although it does not meet the threshold a plan has been developed that outlines how the fund will be brought back into balance by March 2027. It should also be noted that the complex nature of some children's needs means that small changes in the cohort of children can have a significant financial impact. There are also a number of unknowns, including the level of grant increase that will be received over the coming years, and how that will compare to demand and inflationary pressures.

The DfE acknowledges the current challenges which local education systems are experiencing in delivering SEND services. The Delivering Better Value in SEND programme (DBV in SEND) aims to support local authorities and their local area partners to improve the delivery of SEND services for children and young people, whilst working towards financial sustainability. The Royal Borough has been invited to take part in the Programme and has submitted a plan to the DfE. The DfE has approved the plan and allocated £1,000,000 of one off invest to save funding to support the borough to implement the local improvements.

## Appendix L (cont)

The key actions in the programme and financial implications are outlined in the table below. The plan should support the fund to come back into balance by March 2027. The position will be carefully monitored over the coming years to ensure that it achieves the financial efficiencies that are planned. It will be revised to reflect learning from implemented actions, future DSG grant settlements as well as emerging opportunities and risks.



Table 1: Summary of Delivering Better Value Plan

Description of initiative	What it involves	Financial impact £000	Key risks to implementation and potential mitigations.
Intervening early so that the goals and aspirations of young people can be achieved without the need for an EHCP in mainstream settings	Continuous review and development of the local early help offer including confidence of schools staff to support children early and avoid escalation of needs.	199	Consistent inclusivity of all schools. Pressure on school staff of growing numbers of children with EHCPs, complexity of needs and challenging schools budgets. AfC capacity to support schools.
Development of local offer and supporting the needs of children through non independent settings	Further development of a strong local offer that is clearly communicated and meets the needs of local children. Increase local places in SRPs and special schools as well as support school confidence to teach children in mainstream settings.	870	Availability of local places. Parental confidence in non independent settings. Uncertainty about the needs of the future cohort. Availability of capital.
Assessment, planning and review.	Maintaining clear thresholds for assessing the need for an EHCP and completion of high quality EHCPs in a timely way when a plan is needed. Embed annual review process so that support remains tailored to the needs of children and young people and plans	320	Viability will depend on the changing needs of the cohort. EHCPs can only be ceased if the plan is no longer needed / adding value.

## Appendix L (cont)

Description of initiative	What it involves	Financial impact £000	Key risks to implementation and potential mitigations.
	ceased where they are no longer needed.		
Further development of strong commissioning practices	Strengthen the placement brokerage team so that we pay competitive fees for independent places and are confident that the school is delivering what is paid for. Agreed local guidance to ensure that all local partners are paying their fair share.	510	Inflation, market competition, availability of suitable local alternatives
1. Close management oversight and joint working between Finance and Education Teams to minimise spend and improve forward planning.		0	Staff capacity in Finance and Education Teams. Cost pressures locally and nationally. Recruitment and retention. Increased pressure from parents and mainstream schools for specialist placements.

## Appendix L (cont)

Description of initiative	What it involves	Financial impact £000	Key risks to implementation and potential mitigations.
<p>2. The SEN banding to be reviewed to ensure it supports children effectively, with an ongoing focus on quality first teaching helping to 'shift' the approach to inclusion by schools. Quality Assurance of Panel decision-making to ensure that placement/provision decisions are appropriate and evidence-based to reflect the needs of the child.</p>	<p>Reviews of (a) banding and (b) decision-making to be carried out by April 2024, drawing upon best practice of funding models nationally.</p> <p>Area SENCOs to meet regularly with school SENCOs to review and moderate decisions.</p>	200	<p>Engagement of all schools with this process and their level of understanding of SEN funding. Reluctance in some schools to move away from 1:1 TA model only .</p>
<p>3. Local engagement events regarding SEN support and ordinarily available provision to facilitate a reduction in unnecessary EHCNA requests.</p>	<p>Following success of inaugural event, further engagement events with parents to be co-produced termly with SEND Voices, covering subjects such as Ordinarily Available Provision.</p> <p>Developing KPIs set by inclusion ambassadors to measure progress towards outcome-statements created by young people.</p> <p>Majority of schools signed up to Quality First teaching training delivered by Tom Sheridan WalkThrus programme, Sep 23 – Sep 24.</p>	50	<p>Capacity of LA staff and of local parents to plan and deliver this.</p> <p>Willingness of borough residents to engage with this and accept some difficult messages.</p> <p>Difficulty in increasing confidence of schools and parents in OAP.</p> <p>Ongoing impact of pandemic on mental health and school attendance leading to pressure on EHCNA requests.</p>

## Appendix L (cont)

Description of initiative	What it involves	Financial impact £000	Key risks to implementation and potential mitigations.
4. Increased use of the dedicated SEN commissioning function, including joint working with neighbouring boroughs, to manage SEN placement costs	<p>Increased understanding of the local market, building relationships with neighbouring commissioning teams, joint LA discussions with suppliers regarding fee levels and quality assurance.</p> <p>Review of independent therapy contracts to ensure they are cost-effective and robust.</p> <p>Capital investment in resource units and special school.</p>	50	Staff capacity. Lack of competition in the market and increased demand for placements from LAs across the region leading to upward pressure on fee levels. Cost impact of being a net importer of pupils due to quality of RBWM provision.
5. Exploration of Health and Social Care contributions via IRAP (joint commissioning panel)	Agreement of cost-sharing protocols and financial arrangements to support this.	100	Lack of agreement on cost sharing model. Cost pressures on all services and shortage of highly specialist provision.
6. Regular monitoring of young people placed in alternative provision to promote a return to mainstream schooling rather than specialist provision.	A programme of monitoring visits to discuss support arrangements, quality assurance, costs and exit plans for pupils.	30	Staff capacity to monitor all providers regularly. Ability of a small LA to influence providers to deliver positive change.

## Appendix L (cont)

Description of initiative	What it involves	Financial impact £000	Key risks to implementation and potential mitigations.
7. Further developing Social Emotional Mental Health (SEMH) outreach service to strengthen Tier 1 AP.	Successful three-year programme has resulted in reduction in Permanent Exclusions (PEX) and need for Pupil Referral Unit placements. Continue with service supporting individual children at risk of PEX and building capacity in schools to manage SEMH needs.	60	Recruitment and retention of school staff to manage SEMH needs. Mental health support for children.
8. Improved early identification and support in schools for SLCN	New Speech, Language, Communication Needs (SLCN) provision being developed locally. New school readiness provision opening Sep 2023.	60	Need outweighs demand. Ongoing impact of pandemic on early life experiences and school readiness.
9. Neurodiversity support in mainstream schools	New Autism Spectrum (ASC) Centre opening Sep 2023. Work with Health on ND toolkits. ASC Outreach from local secondary school and special school funded by LA.	30	Need outweighs demand. Waiting lists for ASC diagnosis. Lack of specialist support staff in schools.
	<b>TOTAL</b>	<b>2,479</b>	

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# ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## Pay Policy Statement for the year 2024/25

### 1. INTRODUCTION

- 1.1 Under sections 38 to 43 of the Localism Act 2011, Local Authorities are required to prepare, approve by full Council (as a Part 1 item) and publish on their website, a pay policy statement by 31 March each year for the following financial year.
- 1.2 This statement must be reviewed, updated, approved by full Council and published by 31 March annually for the immediately following financial year.
- 1.3 The council may amend this statement during the financial year in which it is effective; however, any change must be approved by full Council. Any amended statement will be published on the website within 10 working days of the Council meeting.
- 1.4 In drawing up this statement, the council has taken into account the guidance issued by the Department of Communities and Local Government and the advice supplied jointly by the Local Government Association and the Association of Local Authority Chief Executives (ALACE).
- 1.5 Links to external websites:
  - [CLG Guidance](#)
  - [CLG Supplementary Guidance](#)
- 1.6 This statement does not include employees based in the council's schools as this is outside the scope of the legislation.
- 1.7 This statement was approved by full Council on 29 February 2024.
- 1.8 The council fully endorses and supports the requirement to be open and honest about the reward packages of senior employees.

### 2. REMUNERATION OF CHIEF OFFICERS

- 2.1 Under the current structure of the council, the following posts are included in the definition of 'Chief Officer':

- Chief Executive
- Executive Director of Place
- Executive Director of Adult Social Care and Health
- Executive Director of Resources and S151 Officer
- Executive Director of Children's Services and Education\*
- Deputy Director of Social Care and Early Help\*  
\* Seconded to Achieving for Children
  
- Deputy Director of Law and Governance and Monitoring Officer
- Assistant Director of Education and Schools
- Assistant Director of Finance and Deputy S151 Officer
- Assistant Director of Housing, Environmental Health and Trading Standards
- Assistant Director of HR, Corporate Projects and IT
- Assistant Director of Infrastructure, Sustainability and Economic Growth
- Assistant Director of Neighbourhood Services
- Assistant Director of Planning
- Head of Public Health
- Assistant Director of Revenue, Benefits, Library and Resident Services
- Assistant Director of Strategy
- Strategic Lead for Communities (Direct report to CE)
- Adult Social Care Transformation Lead (Direct report to CE)

### **Salaries**

- 2.2 The Chief Executive is paid within a salary band of £155,324 to £198,172. Executive Directors are paid within a salary band of £109,073 to £150,451. Directors/Deputy Directors are paid within a salary range of £96,625 and £114,585.
- 2.3 Assistant Directors are paid within a salary band of £74,572 to £104,159.
- 2.4 Appointments are made on a market benchmarked 'spot salary'. Individual posts are market tested as and when required.

### **Other payments**

- 2.5 The Chief Executive performs the role of the council's Returning Officer, appointed for this role under the Representation of the People Act 1983. The Returning Officer is eligible for fees linked to duties undertaken for running national, European, or local elections/referenda. These fees are determined by the number of electors registered in the borough/parliamentary constituency and are determined by a formula operated by the Government for determining fees to all Returning Officers across the country.
- 2.6 There are no other regular payments made to the post holders in the roles listed in section 2.1.



### **Instant Reward Scheme**

- 2.7 An Instant Reward Scheme applies to all employees including Chief Officers.

### **Salary reviews**

- 2.8 The annual pay review is undertaken by the council and any annual pay award is included in the budget sign off papers considered by full Council in February each year. The annual pay review date is 1 April.
- 2.9 In 2023 a pay award of 3% for 2024 was approved by full Council on 21 February 2023 as the final part of a two-year settlement.

### **Expenses and benefits**

- 2.10 The council has a comprehensive Expenses policy, which applies to all employees.
- 2.11 The council will pay for one annual membership of a professional body, where the membership/qualification is required for the post held.
- 2.12 All other benefits are available to all employees and identified in point 3.7.

### **Remuneration on appointment**

- 2.13 In the event of a vacancy the market levels for the post, see 2.4, may be reassessed and any appointment would be made in accordance with the market comparability evidence.

### **Termination payments**

- 2.14 The council does not treat the Chief Executive, Executive Directors, Directors, and Heads of Service differently to other council employees in relation to termination payments. See section 6.

### **Special Severance Payments (SSP's)**

- 2.15 The council adheres to the Government's Statutory guidance on the making and disclosure of Special Severance Payments by local authorities in England.
- 2.16 The statutory guidance defines the following as likely to constitute a Special Severance Payment:
- payments reached under a settlement agreement between the employer and employee to discontinue legal proceedings without admission of fault.
  - pay in lieu of notice, where non-contractual
  - the value of any employee benefits or allowances which are allowed to continue beyond the employee's agreed exit date.
  - write-offs of any outstanding loans.
  - honorarium payments.

- hardship payments.
  - payments to employees for retraining related to their termination of employment.
- 2.17 The council approves Special Severance payments by the following process:
- payments of £100,000 and above full Council, as required by the Localism Act 2011.
  - payments of £20,000 and above, but below £100,000, must be personally approved and signed off by the Chief Executive, s.151 Officer, Monitoring Officer, with a clear record of the Leader's approval.
  - payments below £20,000 must be approved by the Chief Executive, Monitoring Officer, and s.151 Officer.
- 2.18 As a Local Government employer, the council must comply with its duties under The Redundancy Payments (Continuity of Employment in Local Government, etc.) (Modification) Order 1999.
- 2.19 In the event that an employee ceases to hold office and is eligible for a redundancy payment, such payment is determined in accordance with the council's redundancy policy and procedure that applies to all employees, or any protection rights accrued where the employee has TUPE transferred to the council.
- 2.20 Where the payment exceeds £100,000 this must be referred to full Council.

### **Other terms and conditions**

- 2.21 Since 1 March 2013 the terms and conditions for this group of employees have been wholly locally determined and set out in the council's Employee Handbook.
- 2.22 All employees receive 28 days annual leave plus 8 bank holidays each year. (Pro-rata for part-time employees) (This is currently under review February 2024)

### **Use of interim managers in senior roles**

- 2.23 The council would not normally appoint a consultant to a permanent post, unless specific expertise was required.
- 2.24 There may be occasions when the council has a short-term need for an interim senior manager, for example pending a permanent appointment or for maternity cover etc. In these cases, the council may use a consultant appointed via their temporary worker agency or a direct consultancy agreement, both routes being in accordance with Contract Rules.
- 2.25 The council would consider appointing a senior manager via their agency or on a consultancy contract for a fixed period where they have been unable to

recruit to the post. Such appointments would be in accordance with Contract Rules and regularly reviewed.

### **3. DEFINITION AND REMUNERATION OF THE LOWEST PAID EMPLOYEES**

#### **Definition of the council's lowest paid employees**

- 3.1 The simplest definition to use is that of the lowest pay point that the council uses.
- 3.2 The reason for adopting this definition is because it is recommended by the Joint National Committee for Chief Executives in their guidance to local authorities.

#### **Salaries**

- 3.3 The hourly rate of the lowest paid employee is £11.44, which equates to an annual salary of £22,071, which reflects the National Living Wage from April 2024.

#### **Other payments**

- 3.5 The council's pay and benefits policy set out the policy on additional payments such as shift pay, stand by etc.

#### **Salary review and increments**

- 3.6 Since 2010, the annual pay review for this group of employees has been undertaken by the council and any pay award is included in the budget sign off papers considered by full Council. The pay review date is 1 April.

#### **Benefits**

- 3.7 The council offers a range of benefits to its employees:
  - Advantage card – for those employees who are non-residents (residents automatically qualify)
  - Buy annual leave
  - Contributory pension scheme (employee contribution rates from 5.5% to 12.5% and the council's employer contribution rate of 16.6%)
  - AVC scheme via salary sacrifice
  - Employee Assistance Programme (EAP) and other mental wellbeing support services
  - Employee Benefits Portal
  - Eye care vouchers for designated DSE users
  - Car parking at work
  - Season ticket loan
  - Birthday leave
  - Discounts via MS Home Use and Dell Advantage employers' schemes
  - Give as you earn scheme.

### 4. RELATIONSHIP BETWEEN THE REMUNERATION OF CHIEF OFFICERS AND THE LOWEST PAID EMPLOYEES

- 4.1 The salary for the Chief Executive is £185,400, plus employer’s pension contributions.
- 4.2 The remuneration of the lowest paid employee is £22,071 which represents solely basic salary as no other allowances are payable.
- 4.3 Using a remuneration figure for the Chief Executive of £185,400 and a remuneration figure of £22,071 for the lowest paid employee, the pay multiple has decreased slightly from last year, this is due to the increase in the living wage, which impacted on the lowest pay point.
- 4.4 The ratio between the highest paid employee, the Chief Executive and the average pay including permanent allowances of all council employees is 1:4.9 and the median pay of all employees is 1:5.7.
- 4.5 The Hutton Review of Fair Pay in the public sector, published in March 2011, did not recommend a defined pay multiple, but instead recommended that the public sector should publish, track and explain their pay multiples over time. Table 1 shows the pay multiples since 2012.

**Table 1: Pay multiples**

<b>Year</b>	<b>Pay multiples highest to lowest pay</b>
2012/13	12
2013/14	11.3
2014/15	9.6
2015/16	9.6
2016/17	9.2
2017/18	9.5
2018/19	8.3
2019/20	8.8
2020/21	8.8
2021/22	7.9
2022/23	7.9
2023/24	8.8
2024/25	8.4

- 4.6 The trend since 2012 has generally been a reduction of the pay multiple. This reflects a number of changes and reductions in the management structure. The increase in 2023/24 was the result of the appointment of a new Chief Executive.
- 4.7 The policy regarding the pay of senior employees aims to ensure that the council can recruit and retain the calibre of employee that is needed to deliver continuous improvement in service delivery. The council will use

market comparability to determine pay levels to ensure that they are not over or underpaying for these key roles.

### **5. RE-EMPLOYMENT OF THOSE IN RECEIPT OF SEVERANCE PAY OR RETIREMENT PENSION**

- 5.1 If an individual is in receipt of a severance payment or retirement pension from another local authority or the Royal Borough, that would not be taken into account in the decision as to whether or not to employ them.
- 5.2 Under Regulations 70 and 71 of the Local Government Pension Scheme (LGPS) (Administration) Regulations 2008, the Berkshire Pension Fund is required to determine its approach to the abatement of pensions in the event that the recipient re-enters Local Government employment and to keep that policy under review. The Pension Fund Committee determined on 7 March 2022 to maintain its previous policy that no abatement would be exercised for those returning to local government employment within the Berkshire area or anywhere else in England and Wales.

### **6. POLICIES ON REDUNDANCY AND PENSION ENTITLEMENT**

#### **Redundancy**

- 6.1 The policy and procedure for redundancy, early retirements on the grounds of efficiency of the service and ill health defines how the council will approach redundancy including redundancy pay.
- 6.2 The council uses its discretionary powers to calculate redundancy pay using the individual's actual weekly salary.
- 6.3 The council does not enhance the number of statutory week's redundancy pay an individual is entitled to under the Employment Rights Act 1996.

#### **Pension enhancement**

- 6.4 The LGPS contains provision for employers to enhance pension payments. Employers are required to determine how they will use these discretionary provisions. The council has determined generally not to use its discretion to enhance pension payments by either additional years or additional pension, the council will however consider any application on its merits.

#### **Early retirement or flexible retirement**

- 6.5 In certain circumstances, eligible employees may request early retirement or flexible retirement. (Flexible retirement gives access to accrued pension, whilst allowing the scheme member to continue working). In both these cases, there must be sufficient financial or other benefit to the council for such retirements to be approved.

### **7. APPROVAL OF SALARY PACKAGES OVER £100,000**

- 7.1 Under the terms of the Constitution the appointment of the Chief Executive is approved by full Council following a recommendation by the Appointments Committee.
- 7.2 For Directors appointment is made by the Appointments Committee. The appointment of Assistant Directors is delegated to the Head of Paid Service (Chief Executive).
- 7.3 Arrangements for appointments are set out in Part 8 B of the Constitution.

### **8. HOW DECISIONS ON PAY AND REWARD POLICIES ARE MADE**

- 8.1 Proposals for the annual pay award are included in the budget sign off papers considered by full Council. All other pay and reward policies are approved by the Head of Paid Service (Chief Executive) in consultation with Finance as appropriate.
- 8.2 All of the policies are reviewed regularly and updated to reflect legislation, best practice and organisational changes.

### **9. PUBLICATION AND ACCESS TO INFORMATION AND REMUNERATION OF CHIEF OFFICERS**

- 9.1 In accordance with the Accounts and Audit (England) Regulations 2011 and the Code of Recommended Practice for Local Authorities on Data Transparency, the council publishes annually the remuneration of the Chief Executive and Directors on its website.

### **10. OTHER RELEVANT COUNCIL DOCUMENTS**

- Expenses policy
- Flexible retirement
- Instant Reward Scheme
- Pay & benefits policy
- Pension abatement policy
- Pension's discretion policy
- Redundancy and early retirements' policy.

## 11. NUMBER OF EMPLOYEES AND SALARY BANDS

11.1 This table shows the number of employees within specified pay bands:

**Table 2**

<b>Pay band* £</b>	<b>Number of staff*</b>
>22,071 <25,000	113
>25,000 <35,000	200
>35,000 <45,000	139
>45,000 <55,000	55
>55,000 <65,000	37
>65,000 <80,000	13
>80,000 <100,000	9
>100,000	9
<b>Total number of staff</b>	<b>575</b>

\* Excludes casual workers. Multiple job holders counted individually. All data based on Full Time Equivalent salary.

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## Equality Impact Assessments

### Background Information

Service area:	Council-wide
Directorate:	Council-wide
Budget proposal reference number/s:	2024/25 budget – Overarching EQIA
Completed by: Ellen McManus-Fry Date: 29/01/2024	Approved by: Date:

#### **Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

#### Introduction

The 2024/25 budget details how the Council intends to use the financial resources available to it to deliver services to residents of the Borough. To a large extent services are determined by the statutory framework in which local authorities operate. Where there is discretion, the Council serves as the framework for decision making. The financial situation for the Royal Borough of Windsor and Maidenhead is currently challenging, as it is for many local authorities, and the requirement to set a balanced budget and establish a secure financial footing in the longer term necessitates difficult decisions about where to target limited financial resources.

In assessing the impact of this budget, it is important to recognise that the majority of the Council's spending is directed towards Children's and Adults' Services. The individuals and families accessing and supported by these services include a disproportionate number with particular protected characteristics, such as older adults accessing social care; disabled individuals and their families and carers; and children in care. The overall impact of changes in Council spending can therefore be expected to show a bias towards those groups.

The current economic climate presents significant challenges for the Council and the residents it serves, and so there is a drive towards more efficient and appropriate use of its spending. The Council is committed to protecting the most vulnerable members of our community, whilst pursuing cost-effective solutions to support the enablement and empowerment of those with a lower level of need alongside a longer-term approach of prevention and early intervention.

To support these aims of protecting our most vulnerable residents the budget includes proposed increased spending on:

- Adults social care - £5.7m additional spending to meet the rising costs of care and to ensure that the budget is based on the numbers of adults requiring support. This is alongside transformation of the service.
- Additional investment into children's services to meet rising demand, costs of care and legal fees.

- £400,000 additional funding for temporary accommodation to meet rising demand and costs.

### Equality impact assessment process

The consideration of the impact upon protected characteristics and vulnerable groups has been paramount through this budget process. As part of the process, savings proposals were reviewed to identify those where equality impact assessment was necessary, and this assessment was undertaken to highlight relevant equality considerations and the potential mitigations which may be employed. These EQIAs were subsequently published as part of the consultation on the budget and attracted feedback from the public.

Investment (growth) proposals, where not driven by statutory requirements, have been driven by the Council Plan and related plans and strategies. The Council Plan was itself developed with regard to protected characteristics and is linked to the council's Equality Objectives.

In the case of both savings and growth proposals, further EQIAs will be required if and when proposals are agreed and as delivery plans are developed. There will therefore be additional opportunities to refine our understanding of the equality impacts involved and to explore measures to avoid or mitigate negative impacts upon vulnerable groups.

### Consultation

The public consultation was widely promoted through multiple external and internal channels, and available in both digital and hard copy format to maximise its accessibility. Engagement was undertaken with a range of voluntary groups and organisations to increase the diversity of respondents and ensure that individuals who may be disproportionately impacted had the opportunity to respond.

Among the respondents to the consultation, there was an overrepresentation of middle-aged adults (45-64 years) and people from a white ethnic background. People under 45 years are underrepresented, whereas the proportion of respondents over 65 reflects the proportion of that age group in the wider population. Specific engagement was undertaken with the Youth Council who submitted a collective response to the budget. There was a significant underrepresentation of respondents from black and ethnic minority backgrounds, although a large proportion (18%) preferred not to state their ethnicity. The proportion of respondents who stated they had a disability was lower than would be expected, based on recent census data. However, the consultation survey was promoted through the Disability and Inclusion Forum and the Learning Disability Partnership Board received a briefing and provided feedback on key budget proposals. Consultation responses have been considered in the development of this budget and further consultation on specific proposals will be undertaken prior to implementation.

**Equality Impact Analysis**

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
<p><b>Age</b></p>	<p><u>Older people</u></p> <p>The changes to and reviews of adult social care are focused on promoting independence and reablement and making best use of assets within the community and within an individual’s family. These proposals follow evidence-based approaches that seek to provide the right service at the right time so that residents are able to live independent lives for as long as possible, whilst maintaining their safety. Overall, this should have a positive impact upon older adults who access adult social care.</p> <p>The proposal to develop a nursing home, owned by the Council and run by Optalis, will increase the capacity for state-funding nursing care and will provide good quality care to individuals with higher levels of need in a cost-effective way. The proposals around developments to the existing reablement service; an increased capacity for reviews of domiciliary and 1:1 care arrangements; and the consideration of alternative arrangements to residential accommodation will increase the opportunities for people to remain independent and in their own homes. Other proposals which may affect older people include the proposals to use Direct Payments and Individual Support Plans to enable more personalised support, and greater engagement with the support offered by community groups in order to provide a greater degree of flexibility in the care (and associated costs) available to individuals.</p> <p>Proposals that affect how services and information are delivered may also affect older people, such as replacing the out of hours noise service with a smartphone app-based system which may negatively impact older people who are less comfortable with this technology. Similarly, ending the publication of the Around The Royal Borough magazine and prioritising digital channels of communication may negatively impact older people, who evidence shows place a higher priority on printed information. The changes to the in-person</p>	<p>There will be some negative impacts through necessary savings, particularly where individuals experience disadvantage related to a combination of protected characteristics, such as age and disability. However, the overall approach is designed to improve outcomes in the medium term, to mitigate impacts to the most vulnerable and to strengthen preventative services, and will therefore have an ultimately positive impact.</p>

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	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
	<p>services and facilities currently provided at the Guildhall may also have a similar impact to older people who prefer in-person interactions.</p> <p>Older people, specifically those with dementia, will also be negatively affected by the removal of the Library Inclusions Officer post and the associated services that role supports.</p> <p><u>Children and younger people</u>            Younger age groups will be disproportionately affected by changes to Children's Services. Within this group, children with disabilities and from lower socio-economic groups will experience greater impact due to their overrepresentation among those children and young people who are in care or in need.</p> <p>The focus on a 'Family First' approach will impact on children by considering placements with family/friends as an alternative to a children in care placement.</p> <p>The reduction of home to school transport to statutory levels will affect children over 16 years although the statutory provision will maintain it for those most in need of this service.</p> <p>Some of the proposals on the provision for residents with learning disabilities and mental health care needs are expected to benefit younger adults in particular by increasing the local provision for supported, independent living and enabling more service users to stay closer to their family home.</p> <p>The proposals around local temporary accommodation provision will also benefit children in families affected by homelessness by enabling them to maintain local school places.</p> <p>Children, including infants and those experiencing socio-economic disadvantage, may be negatively affected by the removal of the Library Inclusions Officer post and the associated services that role supports.</p>	

## Appendix N

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
<p><b>Disability</b></p>	<p>The changes to and reviews of adult social care are focused on promoting independence and reablement and making best use of assets within the community and within an individual's family. These follow evidence- and experience-based approaches to reduce dependency and ensure that individuals receive appropriate levels of care and support which enable them to achieve better outcomes, and should therefore have a positive impact upon disabled individuals who access social care.</p> <p>This includes the creation of supported living accommodation in Windsor for adults with learning disabilities, the 'Shared Lives' programme and reviewing opportunities for independence in the lives of individuals with learning disabilities or mental health care needs.</p> <p>Proposed changes to community day support intend to expand the activities and services provided by Boyn Hill Day Centre. However, reductions in other location-based day services in Windsor will impact those individuals who access those services. A number of transport options will be provided to facilitate access and a consultation is also planned on this proposal. Dialogue with affected residents and their carers will be undertaken where necessary to support them in understanding and accepting these changes.</p> <p>Proposals that affect how services are delivered may also affect disabled people, such as replacing the out of hours noise service with a smartphone app-based system which may negatively impact disabled people if the system does not fit their accessibility needs. Similarly, ending the publication of the Around The Royal Borough Magazine and prioritising digital channels of communication may negatively impact disabled people, who evidence shows place a higher priority on printed information. The changes to the in-person services and facilities currently provided at the Guildhall may also have a similar impact to disabled people who prefer in-person interactions and have accessibility needs.</p>	<p>As above</p>

## Appendix N

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
	<p>The physical accessibility needs of individuals with disabilities will also be considered in order for disabled residents to benefit from proposals such as temporary accommodation provision.</p> <p>Disabled people, particularly those with learning disabilities and autism, may be negatively affected by the removal of the Library Inclusions Officer post and the services and partnership work that role supports.</p> <p>Children with disabilities may also be impacted by the reduction of transport to school provision to statutory levels.</p>	
<p><b>Sex</b></p>	<p>Potential impacts around the protected characteristic of sex are primarily based on sex-based biases within those accessing certain services.</p> <p>The majority of older people in residential care are female, so the proposals around nursing and residential care would have a greater impact on female residents.</p> <p>Other sex-specific impacts include the consideration of the specific needs of women presenting as homeless in the provision offered at the John West facility, and the potential negative impact to men of the loss of the Library Inclusions Officer post and the men's health activities it supports.</p>	<p>As above</p>
<p><b>Race, Ethnicity and Religion/Belief</b></p>	<p>The potential impacts related to race and ethnicity are primarily related to disproportionate representation of certain ethnic backgrounds and religious beliefs within those accessing certain services.</p> <p>The proposed changes to the Hackney Carriage and private hire appeals process will disproportionately affect black and ethnic minority individuals who make up the majority of licenced drivers in the borough.</p> <p>The recent increase in asylum seekers presenting as homeless or rough sleeping means that the provision of more temporary accommodation within the borough will have a positive impact upon this group.</p>	<p>As above</p>

## Appendix N

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
	<p>The review of the offer of transport to school provision to excluded pupils may have a disproportionate impact on children from certain ethnic groups, as the likelihood of exclusion varies with ethnicity.</p>	
<p><b>Sexual Orientation and Gender Reassignment</b></p>	<p>The budget is unlikely to disproportionately or differentially impact individuals based upon this protected characteristic.</p>	
<p><b>Pregnancy and Maternity</b></p>	<p>The budget is unlikely to disproportionately or differentially impact individuals based upon this protected characteristic.</p>	
<p><b>Care experience*</b> (children in care and care leavers)</p>	<p>The implementation of a 'Child by Child' savings plan will impact on children in care by reviewing placements to ensure that they meet the needs of the children and young people and should be expected to have an overall positive impact.</p>	<p>As above</p>
<p><b>Socio-economic disadvantage*</b> (e.g. low income, poverty)</p>	<p>Individuals living in socio-economic disadvantage will be mainly affected by increases to or introduction of charges and reduction of supported services. The impacts of recent increases in fees and charges, including parking fees, were covered in separate papers and will not be discussed here.</p> <p>Some of the proposals within Adult Social Care should benefit those on lower incomes by providing alternatives to higher cost nursing care, such as council-run placements and community support, and allowing access to a wider range of national benefits to support their care.</p> <p>Individuals experiencing socio-economic disadvantage associated with homelessness will benefit from the provision of temporary accommodation at John West House.</p> <p>Ending the publication of the Around the Royal Borough Magazine and prioritising digital channels of communication may negatively impact people experiencing financial difficulty, who evidence shows place a higher priority on printed information.</p>	<p>As above</p>

## Appendix N

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Overall impact</b></p>
	<p>People experiencing socio-economic disadvantage, particularly those who meet certain criteria in terms of indices of deprivation, may be negatively affected by the removal of the Library Inclusions Officer post and the services that role supports.</p> <p>The review of the offer of transport to school provision to excluded pupils may have a disproportionate impact on children experiencing socio-economic difficulties as data shows that children in receipt of Free School Meals are more likely to be excluded.</p>	
<p><b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)</p>	<p>The budget is unlikely to disproportionately or differentially impact individuals based upon this protected characteristic.</p>	
<p><b>Armed Forces Community*</b> (in respect of access to public services)</p>	<p>Members of the Armed Forces community may be negatively affected by the removal of the Library Inclusions Officer post and the Army Covenant work that role supports.</p>	<p>As above</p>

\*These are not legally protected characteristic and there is no legal requirement to consider the impact upon these groups. However, they are voluntarily included here to enable consideration of the impact of the budget upon other groups who experience certain types of disadvantage

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

The Council is committed to ensuring that all residents, particularly those who may be most vulnerable, are supported to achieve positive outcomes, and that they have the benefit of efficient, cost-effective services which take account of their needs as individuals and enable them to thrive and live independent lives.

The impact of some proposals, particularly those involving a move to digital services and information sharing, will be mitigated through improvements in the information available on the RBWM website and a more targeted approach to the use of other means of engagement and communication. The change to the in-person Community Day Support services will be mitigated through an expanded transport offer. Clear, timely communication with service users and effective coordination with delivery partners will also



## Appendix N

be important in mitigating any negative impacts to individuals accessing adult social care and Community Day Support.

Where appropriate, individuals will be signposted to alternative services and resources delivered by partners or by other organisations within the community. This approach also aligns with work being carried out across the Council to strengthen community-based services and develop preventative solutions, to reduce demand on high threshold services and enable residents to achieve better outcomes.

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**EQUALITY IMPACT ASSESSMENTS**

**EQIA: Adult Social Care**

**Background Information**

Service area:	<u>Adult Social Care</u>
Directorate:	<u>Adults &amp; Health</u>
Budget proposal reference number/s:	<u>AHH02E, AHH03E, AHH04E, AHH08E, AHH13E, AHH15E</u>
Completed by: Date:	Approved by: Kevin McDaniel Date: 07/02/2024

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

The budget proposals contained within this EQIA are derived from the options to continue to provide the right service at the right time to residents with the aim of enabling them to live independent lives for as long as possible while being safe. By definition these services are used by vulnerable people so are already used by a small number of residents whose individual situation, wishes and choices are taken into account.

AHH02E OP - Nursing home development. It is proposed to explore developing a Council owned and Optalis run nursing home which gives an increased proportion of beds available for state-funding nursing care. The facility will focus on good quality nursing care, supporting the higher levels of need with a transparent cost which represent good value for the public purse.

AHH03E Home First / Reablement advancement. It is proposed to take the elements of Home First which have supported good hospital discharge and apply them to the existing reablement service with the intended outcome that more people are active and mobile within 6 weeks of referral, increasing their chances of remaining independent.

AHH04E Personalised support using Direct Payments and Individual Support Plans. It is proposed to invest in the resources to support a third of residents receiving non-residential services to plan and arrange their own care rather than being reliant on a more-rigid prescription of domiciliary care support. Evidence from other areas suggests this approach can improve independence and extend confidence for residents. The proportion of people using this method is expected to grow over the next three years.

## Appendix N (cont)

AHH08E	Timely Domiciliary Care and 1:1 Reviews. National evidence indicates that good quality care delivered at home (domiciliary) can help people regain skill and confidence in the first few weeks. By investing capacity to review domiciliary care work after the first six weeks and after 1:1 work for all types of care we expect to be able to shape the longer-term care to the ongoing needs, allowing people to maintain their often hard-earned independence.
AHH13E	Use of community intervention at front door. We recognise that care comes at a cost and for many people, keeping out of that service is important so we will engage more community groups with the social care teams so that people can choose to be supported by local groups rather than statutory carers where that is safe to do so.
AHH15E	Practice development to keep more Older People living in their own home before moving to residential accommodation. The Borough has a good quality array of residential and nursing homes, however many residents tell us that they want to remain in their home, within their community and with their friends for as long as possible. We will look at alternatives to residential accommodation where it is safe and practical to do so, in order that (on average) people spend less time living in care home accommodation over time.

All of these proposals align with the Council’s duty to assess and provide access to services which meet individual needs when those people cannot afford to pay for the entirety of their care.

### Equality Impact Analysis

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>  <b>How might these characteristics affect the impact of the proposal?</b>  <b>(If no influence on impact, state 'N/A')</b>	<b>Potential positive impact</b>  <b>(Tick where relevant)</b>	<b>Potential negative impact</b>  <b>(Tick where relevant)</b>
<b>Age</b>	<p>The services described above are typically accessed by older residents, with 80% of the residents being 65+.</p> <p>With the exception of AHH02E, all of the proposals above are planned to ensure that all plans are tailored to individual needs, supporting the increased opportunity for people to stay in their home and within their community for longer. The focus of reviews and Individual Support Plans will be to enable more timely changes in plans to respond to the inevitable changes people undergo over time.</p>	X	

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
	The focus of reablement will work to reduce the impact of extended periods of immobility, reducing the likelihood of physical deterioration and the resultant lack of independence.		
<b>Disability</b>	<p>For a number of clients, their disability increases the challenge of retaining an appropriate level of independence. The focus of these services will give them more control of which services are offered.</p> <p>AHH02E will enable the local authority to carefully plan the level of services offered, especially for Nursing services which can be responsive to emerging trends.</p>	X	
<b>Sex</b>	Not applicable		
<b>Race, Ethnicity and Religion/Belief</b>	Not applicable		
<b>Sexual Orientation and Gender Reassignment</b>	Not applicable		
<b>Pregnancy and Maternity</b>	Not applicable		
<b>Care experience</b> (children in care and care leavers)	Not applicable		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	<p>Most of these services are provided following a means test, naturally focusing the resources on those with lower income levels.</p> <p>The options AHH04E, AHH08E and AHH13E will enable support to be fine tuned, including access to some community services which can offer support beyond the statutory service offer.</p>	X	
<b>Marriage and Civil</b>	Not applicable		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<p><b>Partnership</b> (in respect of employment discrimination only)</p>			
<p><b>Armed Forces Community</b> (in respect of access to public services)</p>	<p>Not applicable</p>		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

**EQIA: Adult Social Care (Learning Disabilities)**

**Background Information**

Service area:	<u>Adult Social Care</u>
Directorate:	<u>Adults &amp; Health</u>
Budget proposal reference number/s:	<u>AHH06E, AHH07E, AHH10E, AHH11E</u>
Completed by: Date:	Approved by: Kevin McDaniel Date: 07/02/2024

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

The budget proposals contained within this EQIA are derived from the options to continue to provide the right service at the right time to residents with the aim of enabling them to live independent lives for as long as possible while being safe. By definition these services are used by vulnerable people so are already used by a small number of residents whose individual situation, wishes and choices are taken into account.

**AHH06E** Supported Living Accommodation. It is proposed to create up to 22 units of supported accommodation in Windsor which will allow residents with learning disabilities the chance to live independently within the community. It is proposed that half of this accommodation is targeted at young adult residents, offering them the chance to live and work within the Borough.

**AHH07E** Community Day Support. It is proposed to build on the strength of the Boyn Hill Day centre to provide all of the council’s building based day services with an increased timetable of activities. We will also consult on reducing the support provided to non-statutory services which offer location based day services.

**AHH10E** Independent Living using “Shared Lives”. We are working with an experienced Council to recruit “Shared Lives” carers who will offer a long term ‘home’ to a resident with Learning Disabilities. These options will support the residents to live ‘more ordinary’ lives within the Borough, compared to remote or residential options which reduce independence and cost more.

**AHH11E** Learning Disability and Mental Health reviews of independence. We propose to review the opportunities for independence for all of those residents we support because of their learning disabilities or mental health care needs so see what changes could be made to support them with the skills and resources to have more say over their daily lives,

## Appendix N (cont)

including changes in accommodation where that is positive and safe for the individual.

All of these proposals align with the Council’s duty to assess and provide access to services which meet individual needs when those people cannot afford to pay for the entirety of their care.

### Equality Impact Analysis

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Age</b>	<p>These services apply to residents of all ages who have learning disabilities or mental health care needs. It is expected that these proposals will be a particular benefit to younger adults where there is limited local provision for supported, independent living which results in a number of service users currently being offered accommodation a significant distance from their family home.</p>	X	
<b>Disability</b>	<p>These proposals are specifically designed to improve the options for independent living for those with learning disabilities. It is recognised that for some people the changes may be hard to understand and accept so there will be dialogue with residents and their carers to carefully plan any changes that result from the proposals.</p> <p>Proposal AHH07E plans to maximise the use of the existing Day Centre at Boyn Hill in Maidenhead and reduce the building based facilities in Windsor. The service will provide a number of transport options to facilitate access, however there will be a change in service timetabling and access which will be harder for some users. The service will continue to offer community based alternatives which can meet many needs.</p>	X	X
<b>Sex</b>	Not applicable		



## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Race, Ethnicity and Religion/Belief</b>	Not applicable		
<b>Sexual Orientation and Gender Reassignment</b>	Not applicable		
<b>Pregnancy and Maternity</b>	Not applicable		
<b>Care experience</b> (children in care and care leavers)	Not applicable		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	<p>Most of these services are provided following a means test, naturally focusing the resources on those with lower income levels.</p> <p>The increased independence of some of the residential options will enable some people to access a wider range of national benefits to further support their costs.</p>	X	
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	Not applicable		
<b>Armed Forces Community</b> (in respect of access to public services)	Not applicable		

## Appendix N (cont)

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

The Community Day support service has a range of transport options to support those who will have to travel further to access a different centre. These users may also benefit from the use of a personal budget to enable them more choice on transport and/or service options.

Clear, timely communication and effective coordination will also be key in mitigating the impact to service users, as reflected in our engagement with partners and stakeholders.

**EQIA: Temporary Accommodation**

**Background Information**

Service area:	Housing
Directorate:	Place Services
Budget proposal reference number/s:	Projects relating to temporary accommodation – John West House (Capital)
Completed by: Amanda Gregory Date: 02/02/2024	Approved by: Date

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

**What are the intended outcomes?**

To ensure: Availability of temporary accommodation in the borough for those who are homeless, including those rough sleeping.

**Who will be affected by the proposal?**

Any person who qualifies for temporary accommodation.

**Does this conflict with any statutory responsibilities or requirements?**

No

**Equality Impact Analysis**

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>  <b>How might these characteristics affect the impact of the proposal?</b>  <b>(If no influence on impact, state 'N/A')</b>	<b>Potential positive impact</b>  <b>(Tick where relevant)</b>	<b>Potential negative impact</b>  <b>(Tick where relevant)</b>
<b>Age</b>	Homelessness can affect anyone at any age. Provision in the borough will enable children to maintain their school place and access to current services.	x	
<b>Disability</b>	There is a limited amount of adapted accommodation at the moment. A proportion of the accommodation sourced will be adapted.	x	
<b>Sex</b>	Homelessness can affect anyone irrespective of sex. Provision of the John West facility will ensure that there are male/female designated areas if required.	x	

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
	Safe accommodation (from those suffering domestic abuse) will also be considered.		
<b>Race, Ethnicity and Religion/Belief</b>	Homeslessness can affect anyone irrespective of religion/belief. 2023 has seen an increase of asylum seekers who are now presenting as homeless/roughsleeping. Provision of more accommodation within the borough will benefit this protected characteristic.	x	
<b>Sexual Orientation and Gender Reassignment</b>	Homeslessness can affect anyone irrespective of sexual orientation or gender reassignment.	x	
<b>Pregnancy and Maternity</b>	Provision of accommodation within the borough will enable this protected characteristic to continue healthcare in the borough.	x	
<b>Care experience</b> (children in care and care leavers)	Provision of accommodation within the borough will enable this protected characteristic to continue with their support in the borough.	x	
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	Homelessness is more likely to affect those with low income. This proposal will increase availability in the borough and ensure that those individuals still have access to their current jobs/schools etc without additional travel costs.	x	
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	N/A		
<b>Armed Forces Community</b> (in respect of access to public services)	Homelessness can affect anyone.	x	

**Appendix N (cont)**

<b>Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?</b>

### EQIA: Hackney Carriage Appeals

#### Background Information

Service area:	Trading Standards & Licensing
Directorate:	Place Services
Budget proposal reference number/s:	Withdrawal of the Hackney Carriage/PH non statutory appeals
Completed by: Greg Nelson Date: 25/01/2024	Approved by: Date

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

**What are the intended outcomes?**

To cease providing a non-statutory and non- constitutional appeals process currently provided to RBWM licenced hackney carriage and private hire drivers, and applicants for such licences, should an application be refused, or an existing licence be suspended or revoked. This internal appeals process is in addition to the statutory right of appeal that will remain in place for those affected.

This will not provide a direct cost saving but will free up officers from Licensing, Democratic Services and Legal, providing efficiencies and extra staffing resources for higher priority areas of work.

**Who will be affected by the proposal?**

RBWM licenced hackney carriage and private hire drivers, and applicants for such licences.

**Does this conflict with any statutory responsibilities or requirements?**

No – there is a statutory right of appeal that will not be affected by this proposal.

#### Equality Impact Analysis

	How do the protected characteristics influence the needs of individuals within this proposal?  How might these characteristics affect the impact of the proposal?  (If no influence on impact, state 'N/A')	Potential positive impact  (Tick where relevant)	Potential negative impact  (Tick where relevant)
<b>Age</b>	N/A		
<b>Disability</b>	N/A		
<b>Sex</b>	N/A		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Race, Ethnicity and Religion/Belief</b>	<p>Ceasing the internal appeals process is likely to have a disproportionate impact on drivers who are from ethnic and religious minorities because a very high proportion of licenced drivers are from ethnic and religious minorities.</p> <p>Nearly 100% of people using the internal appeals process in the last five years have been from an ethnic or religious minority</p>		✓
<b>Sexual Orientation and Gender Reassignment</b>	N/A		
<b>Pregnancy and Maternity</b>	N/A		
<b>Care experience</b> (children in care and care leavers)	N/A		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	N/A		
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	N/A		
<b>Armed Forces Community</b> (in respect of access to public services)	N/A		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

All those affected will have a statutory right to appeal to a magistrate's court should their application for a licence be refused, or an existing licence be suspended or revoked.

**EQIA: Out of Hours Noise Service Termination**

**Background Information**

Service area:	Environmental Health
Directorate:	Place
Budget proposal reference number/s:	<u>PL03E</u>
Completed by: Obi Oranu Date: 26/01/2024	Approved by: Date

<p><b>Provide a brief explanation of the budget proposal/s:</b></p> <ul style="list-style-type: none"> <li>• What are the intended outcomes?</li> <li>• Who will be affected by the proposal?</li> <li>• Does this conflict with any statutory responsibilities or requirements?</li> </ul>
<p>Due to budgetary pressures and a review of service delivery, the accompanying briefing paper outlines the proposal to terminate the Out of Hours Noise Service currently provided by Inside Housing Solutions (IHS).</p> <p>Historically, RBWM have provided a contracted Out of Hours (OOH) Noise Service through Inside Housing Solutions (IHS). IHS provides a telephone and occasional in-person response to noise complaints made outside of the normal office hours of 8:45 to 17:15/16:45 on Fridays and weekends. This service is accessed through RBWM's general OOH service contact number.</p> <p>The proposal is for the OOH service provided by IHS to be discontinued and replaced with a hybrid approach using the Noise App, an additional Sound Level Meter that doubles as a recording device to assist with following up genuine statutory nuisance noise cases and an exceptional service provided by existing Environmental Protection staff.</p>

**Equality Impact Analysis**

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Age</b>	<p>There is no demographical data for residents that currently use the OOH service. Generally, the proposal will affect all residents within RBWM although the proposal is likely to affect older residents unfamiliar with smart phone</p>		/



## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
	<p>use/technology. From the 2021 Census, 18% of RBWM's residents are 65 or older. There is some evidence to suggest older people are more sensitive to noise. It is assumed residents in this age demographic would be more likely to use the OOH service, although there is no current data to support this.</p> <p>The proposals seeks to remove the OOH Noise Service, which is currently accessed by phone. Telephone contact would typically be the preferred method of contact from older residents. The proposal seeks to move towards the use of an app using an iOS or Android device in conjunction with the current online form, use of physical diary sheets. Older residents are typically unlikely to have a smartphone or be technologically comfortable using an app to record noise evidence.</p>		
<b>Disability</b>	<p>The move to an app-based service in place of a telephone/in-person service may impact disabled individuals depending upon the accessibility of the app and their ability to use smart phone technology.</p>		
<b>Sex</b>	n/a		
<b>Race, Ethnicity and Religion/Belief</b>	n/a		
<b>Sexual Orientation and Gender Reassignment</b>	n/a		
<b>Pregnancy and Maternity</b>	n/a		
<b>Care experience</b> (children in care and care leavers)	n/a		

## Appendix N (cont)

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>  <b>How might these characteristics affect the impact of the proposal?</b>  <b>(If no influence on impact, state 'N/A')</b>	<b>Potential positive impact</b>  <b>(Tick where relevant)</b>	<b>Potential negative impact</b>  <b>(Tick where relevant)</b>
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	n/a		
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	n/a		
<b>Armed Forces Community</b> (in respect of access to public services)	n/a		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

There will be an improvement to the RBWM website outlining the approach to statutory nuisances, including explaining the process for residents to take their own action under section 82 of the Environmental Protection Act 1990; this provision highlights parliament accept local authorities are unable to investigate every alleged statutory nuisance. There will be a case review mechanism to speedily identify cases that require an out of hours visit to witness the alleged nuisance.

The discontinuation of the OOH service will mean residents will no longer be able report or request a response out of hours. There will be a mechanism by which exceptional noise cases, cases where there is a genuine suggestion a statutory nuisance exists outside of normal office hours, will be subject to proactive visits and noise monitoring equipment installed by Environmental Protection Officers. Visits to witness a statutory noise nuisance outside of office hours will be on an exceptional case-by-case basis.

Information on the RBWM website will be re-configured to clearly explain the process for investigating noise nuisance complaints that take place outside office hours. Any complaints relating to difficulties accessing the service will be picked up as part of the annual service review and forward service planning, as well as corporate complaints data/referrals.

**EQIA: Around the Royal Borough Withdrawal**

**Background Information**

Service area:	Communications
Directorate:	Chief Executive
Budget proposal reference number/s:	<u>CEX04E</u>
Completed by: Rebecca Hatch Date: 01/12/2023	Approved by: Date:

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

Around the Royal Borough is a council magazine, which was previously distributed once a year (November) to every household across the borough to help update residents on council work and seasonal information. Due to the council's tight financial position in 2023/24, the Communications Service was asked to stop producing the November 2023 magazine in order to deliver in-year savings. Ceasing publication of Around the Royal Borough is also included as a proposed saving in the 2024-25 budget proposals.

The magazine is a non-statutory, discretionary service. In the last decade many councils have discontinued routine printed communications to all households, as print costs have increased significantly, awareness has grown around environmental impacts and new digital communications channels have become available and better used among communities for regular updates. The Royal Borough's digital channels – resident e-newsletter, website and social media – are a popular, cost-effective and environmentally-sustainable way of communicating regular, timely updates with residents. The required lead-in times and significant costs of producing, printing and distributing a printed magazine to every household has meant it has never been a channel that can practically be used for regular and/or responsive updates. In addition, over the years, Around the Royal Borough has reduced in frequency from quarterly to annually in order to make savings, making it even less suitable for timely communications.

**Equality Impact Analysis**

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>	<b>Potential positive impact</b>	<b>Potential negative impact</b>
	<b>How might these characteristics affect the impact of the proposal?</b>		
	<b>(If no influence on impact, state 'N/A')</b>	<b>(Tick where relevant)</b>	<b>(Tick where relevant)</b>
<b>Age</b>	The council does not have accurate data indicating who reads the magazine. However, the Resident Survey, undertaken in 2022, indicates that residents' top choices for receiving		X

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
	<p>information about council services or local issues are the council's e-newsletter, printed information and the council website. Printed information was a higher priority for residents over 55, those with a disability and those finding it hard financially. This aligns with national data on access to digital media, which is lower among older age groups.</p>		
<b>Disability</b>	<p>The council does not have accurate data indicating who reads the magazine. However, the Resident Survey, undertaken in 2022, indicates that residents' top choices for receiving information about council services or local issues are the council's e-newsletter, printed information and the council website. Printed information was a higher priority for residents over 55, those with a disability and those finding it hard financially.</p>		X
<b>Sex</b>	N/A		
<b>Race, Ethnicity and Religion/Belief</b>	N/A		
<b>Sexual Orientation and Gender Reassignment</b>	N/A		
<b>Pregnancy and Maternity</b>	N/A		
<b>Care experience</b> (children in care and care leavers)	N/A		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	<p>The council does not have accurate data indicating who reads the magazine. However, the Resident Survey, undertaken in 2022, indicates that residents' top choices for receiving information about council services or local issues are the council's e-newsletter,</p>		X

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
	<p>printed information and the council website. Printed information was a higher priority for residents over 55, those with a disability and those finding it hard financially.</p>		
<p><b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)</p>	N/A		
<p><b>Armed Forces Community</b> (in respect of access to public services)</p>	N/A		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

The council fully recognises that not everyone has easy access to the internet, and this audience is considered in planning communications. Already, some content that had been originally planned for the November 2023 edition of Around the Royal Borough has been printed in smaller quantities and made available in libraries for the benefit of these audiences.

Where budget is available, and where required to best reach a specific audience, the council take a proportionate approach to producing printed materials for individual projects – posters, letters, flyers, leaflets and pull-up banners are all still used to help reach certain audiences. Often these printed materials, produced in smaller volumes, are distributed via community partners to better reach target groups. For example, information about cost of living support or skills courses.

The key council news stories that appear in the resident e-newsletter are also shared with the local media as a matter of routine, for them to cover in their printed newspapers and via local radio. Printed copies of consultation materials are made available from libraries upon request, or there are public-access computers available at all local libraries, where staff are happy to help people get online if needed. Key information such as concerning bin collection changes over the holiday period is also communicated through libraries, parishes and wider channels.

### EQIA: Library Inclusions Post Removal

#### Background Information

Service area:	<u>Library and Resident Contact</u>
Directorate:	<u>Resources</u>
Budget proposal reference number/s:	<u>RES16E</u>
Completed by: Louise Freeth Date: 30/1/2024	Approved by: Date

#### **Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

#### Remove the Inclusions Post

Currently the Inclusions Post has an income target against it of £15Kpa  
The overall cost for this Grade 5 post is £35Kpa. With the £15K income the savings are £20Kpa.

The post aims to ensure that all residents are able to benefit from a comprehensive and efficient library service that meets their needs, drives aspiration and remains accessible to all including the most vulnerable. The income target against the post was applied to ensure value for money for the council taxpayer. Partners have previously contributed to this post to ensure their priorities are met.

The post works with targeted groups to encourage uptake of library services in order to increase the opportunities for less advantaged children and their families as well as for adults with mental, physical or emotional challenges in the Royal Borough of Windsor and Maidenhead.

The post works with colleagues in Adult Social Care, Children's Services and Health to identify targeted groups and in particular with Education and schools to ensure that activity targets the most vulnerable young people.

- It aims to ensure stock is provided sufficient in number, range, and quality to meet any special requirements of adults and children who meet identified deprivation indices, encouraging those adults and children to make full use of library services.
- It manages a programme of activity both digital and physical that includes identified target individuals and groups to reflect the four national universal offers: Reading, Information & Digital, Culture & Creativity and Health & Wellbeing
- It ensures all Royal Borough children have access to library services including reading for enjoyment.
- It develops positive relationships with stakeholders, partners and potential customers to increase opportunities to promote the Service to disadvantaged groups.
- It also manages the Bookstart and BookAhead initiatives

Some examples of the activities that may stop as a result of the removal of this post:

## Appendix N (cont)

- The Army Covenant work (fully funded - £10K from the Army Covenant Fund)
- Good Grub Club in Dedworth (fully funded)
- Accessibility library services
- Partnerships with Stand Up for Autism and Learning Disability partners
- Bookstart offer – funded by AfC (£5000pa)
- Blood Pressure Monitoring in Libraries
- Parallel events (we expect this to be funded next year, £1000)
- Men’s Health event
- IAS partnership (AfC)
- Dyslexia partnerships
- Vision and Print Impaired library services
- Participation in Dementia Friendly Borough
- Participation in Aging Well

### Equality Impact Analysis

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>  <b>How might these characteristics affect the impact of the proposal?</b>  <b>(If no influence on impact, state ‘N/A’)</b>	<b>Potential positive impact</b>  <b>(Tick where relevant)</b>	<b>Potential negative impact</b>  <b>(Tick where relevant)</b>
<b>Age</b>	This post focuses on babies (Bookstart), children who meet the criteria in terms of multiple indices of disadvantage, and those with Dementia which predominantly impacts older people.		√
<b>Disability</b>	This post prioritises the library’s accessibility offer which may be greatly reduced as a result of the deletion of the role. <a href="https://www.rbwm.gov.uk/home/leisure-and-culture/libraries/accessible-services-royal-borough-libraries">https://www.rbwm.gov.uk/home/leisure-and-culture/libraries/accessible-services-royal-borough-libraries</a> There could also be impacts here as the post works with partners such as Stand Up For Autism and Learning Disability		√
<b>Sex</b>	This role ensures activities such as Men’s Health are covered by the Library Service		√
<b>Race, Ethnicity and Religion/Belief</b>			
<b>Sexual Orientation and Gender Reassignment</b>			

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Pregnancy and Maternity</b>			
<b>Care experience</b> (children in care and care leavers)			
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	<p>The main focus of this role is to ensure everyone, regardless of disability or means, is able to benefit from a comprehensive and efficient library service</p> <p>This also includes work on specific projects such as the Good Grub Club.</p>		√
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)			
<b>Armed Forces Community</b> (in respect of access to public services)	<p>This role has delivered many initiatives (fully funded) to support the Armed Forces.</p>		√

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

Removing this post would remove the opportunity to bid for the funding associated with it and will bring to a halt some of the work specifically undertaken by the post holder. Due to year on year reductions to the library staff cohort it will not be possible to fully mitigate the impact as services are already stretch and volunteers are already used extensively.

Although Libraries are a Statutory Service, the legislation does not define the specifics of how that service should be provided, therefore it is felt that the risk of deleting this post, with the valuable but additional activity it provides, would be low although any decision may be legally challenged.



### EQIA: Guildhall Transformation

#### Background Information

Service area:	<u>Infrastructure, Sustainability and Economic Growth</u>
Directorate:	<u>Place</u>
Budget proposal reference number/s:	<u>PLA29S</u>
Completed by: Chris Joyce Date:01/02/24	Approved by: Chris Joyce Date: 28/11/23

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

The proposals seek to maximise the cost recovery and income generation of our Economic Growth team to reduce the overall cost to the Council. This will include restructuring the team to focus on areas with highest cost recovery and income generation. This will include a change in service delivery model for some services to reduce the cost to the council.

#### Equality Impact Analysis

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>	<b>Potential positive impact</b>	<b>Potential negative impact</b>
	<b>How might these characteristics affect the impact of the proposal?</b>		
	<b>(If no influence on impact, state 'N/A')</b>	<b>(Tick where relevant)</b>	<b>(Tick where relevant)</b>
<b>Age</b>	Some users may prefer a face to face service and there is a risk that this will be reduced with changes to the team.		X
<b>Disability</b>	Some users may prefer a face to face service and there is a risk that this will be reduced with changes to the team.		X
<b>Sex</b>	N/A		
<b>Race, Ethnicity and Religion/Belief</b>	N/A		
<b>Sexual Orientation and Gender Reassignment</b>	N/A		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Pregnancy and Maternity</b>	N/A		
<b>Care experience</b> (children in care and care leavers)	N/A		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	N/A		
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	N/A		
<b>Armed Forces Community</b> (in respect of access to public services)	N/A		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

The proposals will seek to maintain the services in some form with the ability to provide face to face services where possible.

**EQIA: Service Redesign or Restructure (general)**

**Background Information**

Service area:	<u>Various</u>
Directorate:	<u>Various</u>
Budget proposal reference number/s:	<u>Various</u>
Completed by: Nikki Craig Date: 29/01/24	Approved by: Date

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

The potential service redesign or restructure of a service within the council leading to a reduction in headcount. In this event, any formal process would need to consider the protected characteristics of the individual or individuals affect by the redesign/restructure within the context of the wider workforce profile to assess if there are any disproportionate impacts to certain groups. For the purposes of the redesign/restructure, all employees will be treated equally regardless of protected characteristics.

**Equality Impact Analysis**

	<b>How do the protected characteristics influence the needs of individuals within this proposal?</b>  <b>How might these characteristics affect the impact of the proposal?</b>  <b>(If no influence on impact, state 'N/A')</b>	<b>Potential positive impact</b>  <b>(Tick where relevant)</b>	<b>Potential negative impact</b>  <b>(Tick where relevant)</b>
<b>Age</b>	All staff will be treated equally regardless of Age		
<b>Disability</b>	'If any affected colleagues have a disability, reasonable adjustments will be available to enable them to participate fully in the process		
<b>Sex</b>	All staff will be treated equally regardless of sex		
<b>Race, Ethnicity and Religion/Belief</b>	All staff will be treated equally regardless of race, ethnicity and religion or belief.		
<b>Sexual Orientation and Gender Reassignment</b>	All staff will be treated equally regardless of sexual orientation and gender reassignment.		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<p><b>Pregnancy and Maternity</b></p>	<p>All staff will be treated equally regardless of pregnancy or maternity. If any affected colleagues were on maternity leave, efforts would be taken to ensure they were appropriately engaged and informed about the process</p>		
<p><b>Care experience</b> (children in care and care leavers)</p>	<p>All staff will be treated equally regardless of care experience.</p>		
<p><b>Socio-economic disadvantage</b> (e.g. low income, poverty)</p>	<p>All staff will be treated equally regardless of socio-economic disadvantage.</p>		
<p><b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)</p>	<p>All staff will be treated equally regardless of marriage or civil partnership.</p>		
<p><b>Armed Forces Community</b> (in respect of access to public services)</p>	<p>All staff will be treated equally regardless of any connection with armed forces community.</p>		

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

**EQIA: Children’s Services (Children in Care)**

**Background Information**

Service area:	<u>Social Care &amp; Early Help</u>
Directorate:	<u>Achieving for Children - Children’s Services</u>
Budget proposal reference number/s:	<u>CHI01E / CHI05E / CHI06E</u>
Completed by: Louise Dutton Date: 16/11/2023	Approved by: Lin Ferguson Date 02/02/2024

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

**Containment of the Children in Care**

Work will focus on the right children and young people coming into the care of the local authority and at the right time. This will mean a greater focus on ‘Family First’ support, working with extended family and friends as alternative carers (when appropriate) and greater challenge in respect of children in care placements. The proposal will impact on children and young people not in care. This will not conflict with any statutory responsibilities or requirements.

**Children in Care Placement Review**

Implementation of a ‘Child by Child’ Savings Plan identifying planned moves and/or rate reductions – enhanced scrutiny and challenge of this overseen by the Resource Panel. This should result in the right children and young people being in the right placements to meet their needs. The proposal will impact Children in Care. This will not conflict with any statutory responsibilities or requirements.

**Equality Impact Analysis**

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<p><b>Age</b></p>	<p>The proposal will impact on the timing of children and young people coming into care, whether they do come into care and how they are accommodated. This proposal will therefore have an impact on residents that are under the age of 18.</p> <p>The proposal will be managed in a way that safeguards children and young people and ensures that their needs and safety is prioritised in any decision making.</p> <p>The proposals could lead to children not coming into care because of more intensive work to support them at an early stage and where possible avoid needs escalating.</p> <p>Increased foster care placement for children who need to be in care will have a positive impact on children and young people as for many young people foster placements lead to better outcomes when compared with alternatives.</p>	<p>✓</p>	<p>✓</p>
<p><b>Disability</b></p>	<p>Some children who need social care support have disabilities and some of these children will be in scope of this programme. The work is not expected to disproportionately impact on children with disabilities but support will be managed carefully and the needs and safety of children prioritised.</p>		
<p><b>Sex</b></p>	<p>This proposal is not expected to disproportionately impact on a specific gender. 52% of children in care are male and 48% female.</p>		
<p><b>Race, Ethnicity and Religion/Belief</b></p>	<p>49% of children in care are white British and so this proposal may disproportionately impact on this ethnic group.</p>	<p>✓</p>	<p>✓</p>

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Sexual Orientation and Gender Reassignment</b>	N/A		
<b>Pregnancy and Maternity</b>	N/A		
<b>Care experience</b> (children in care and care leavers)	<p>This proposal will have a disproportionate impact on children who are in care or who may be future care leavers. The proposals will be carefully managed to ensure that the individual needs of children and young people in care or on the edge of care continue to be met.</p> <p>The proposal may potentially have a positive impact by supporting an early intervention approach, de-escalating needs and where possible keeping families together. Where children need to come into care for their safety or wellbeing then the increase in foster placements will support improved outcomes.</p>	✓	✓
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	N/A		
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	N/A		
<b>Armed Forces Community</b> (in respect of	N/A		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
access to public services)			

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

Support and decisions about children will be made on an individual basis and in a way that ensures they continue to be safeguarded and their individual needs met. All interventions are undertaken in a risk based way and we recognise that risk factors and solutions will look different for every child.

The needs and safety of children will continue to be the priority throughout this programme of work and we will be working to maximise the potential positive impact of the programme on the outcome of children and young people in scope.

Decision making will be made by suitably experienced and qualified groups of practitioners who have taken the time to understand the individual needs of each child and looked at options for supporting positive outcomes.

The nature of Children's Services means that even when decisions or support has been put in place there are periodic reviews about whether the support continues to meet a child's changing needs. This will reduce the scope for individual children and residents with protected characteristics to be disproportionately impacted.



### EQIA: Children’s Services (SEND School Transport)

#### Background Information

Service area:	<u>Special Education Needs and Disabilities Service</u>
Directorate:	<u>Achieving for Children - Children’s Services</u>
Budget proposal reference number/s:	<u>CHI02E</u>
Completed by: Louise Dutton Date: 16/11/2023	Approved by: Lin Ferguson Date 02/02/2024

**Provide a brief explanation of the budget proposal/s:**

- What are the intended outcomes?
- Who will be affected by the proposal?
- Does this conflict with any statutory responsibilities or requirements?

**Review of School Transport to provide an offer of statutory requirement only**

Reviewing the school transport offer to reduce the scale of non statutory home to school transport. This is likely to impact how young people that are over the age of 16 or who are excluded from school travel to school. The review will also look at the scale and charging for the fare payer transport offer. The change moves the transport offer towards a statutory only or income generated service. There is a risk that some families or young people could appeal the decision to remove transport support even though it is not statutory.

Implement the recommendations of the recent independent review which will include reviewing the transport delivery model, procurement approaches and expanding the opportunity for independent travel training.

#### Equality Impact Analysis

	<b>How do the protected characteristics influence the needs of individuals within this proposal?  How might these characteristics affect the impact of the proposal?  (If no influence on impact, state 'N/A')</b>	<b>Potential positive impact  (Tick where relevant)</b>	<b>Potential negative impact  (Tick where relevant)</b>
<b>Age</b>	These changes will impact on young people aged between 16 and 25. It may also impact on children of all ages who access fare paying transport.		✓

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
<b>Disability</b>	Young people with SEND who access transport to travel to post 16 provision are likely to be highly impacted.		✓
<b>Sex</b>	N/A		
<b>Race, Ethnicity and Religion/Belief</b>	These changes may have a disproportionate impact on children from certain ethnic groups, as the likelihood of exclusion varies with ethnicity.		✓
<b>Sexual Orientation and Gender Reassignment</b>	N/A		
<b>Pregnancy and Maternity</b>	N/A		
<b>Care experience</b> (children in care and care leavers)	N/A		
<b>Socio-economic disadvantage</b> (e.g. low income, poverty)	This proposal could impact on children who access the RBWM transport service to travel to school and may disproportionately impact those community groups who make use of the more affordable home to school transport offer.		✓
<b>Marriage and Civil Partnership</b> (in respect of employment discrimination only)	N/A		
<b>Armed Forces Community</b> (in respect of	N/A		

## Appendix N (cont)

	<p><b>How do the protected characteristics influence the needs of individuals within this proposal?</b></p> <p><b>How might these characteristics affect the impact of the proposal?</b></p> <p><b>(If no influence on impact, state 'N/A')</b></p>	<p><b>Potential positive impact</b></p> <p><b>(Tick where relevant)</b></p>	<p><b>Potential negative impact</b></p> <p><b>(Tick where relevant)</b></p>
access to public services)			

**Where a potential negative impact has been identified, what measures would be put in place to mitigate or minimise it?**

In implementing these changes the service will engage with the young people and families impacted and will provide information and advice about alternative modes of transport. The team will be mindful of the need to meet statutory duty and there will be an exceptions and appeals process for those cases deemed to be an exceptional circumstance.

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# Report of the Chief Finance Officer on the robustness of the budget estimates, adequacy of the Council's reserves and risk 2024/25

## Introduction

Section 25 of the Local Government Act 2003 places a duty on the Chief Financial Officer to make a report to the Council on the robustness of the budget estimates and the adequacy of the Council's reserves. The Council must have regard to this report when making its decisions about budgets and council tax for the forthcoming year.

## Robustness of Budget Estimates

This is inevitably a hot topic in a year where we are reporting overspends against the current 2023/24 budget that, despite the application of all available grants and earmarked reserves, are approaching £10m at year end. Even after offsetting with the contingency budget, the overspend has taken our reserves below £4m (at the time of writing).

The current position has been reached despite a swift and strong clampdown on all discretionary spending and the early implementation of the increased fees and charges for 2024/25. Without these measures, the situation would inevitably be worse.

So why has this happened, and even more importantly, what's to stop it happening again?

The reasons for the overspend are many and varied. It's become very apparent that the funding allocated to our statutory social care, Adult social care in particular, was not enough and that area alone accounts for almost 70% of the overspend. Several large contracts have risen by CPI and the increases were higher than budgeted.

We've also seen large increases in other contracts which do not have automatic uplifts built into them. Most notably in Adult social care where most of the provision is bought from the open market. Demand is high and supply is low, so providers are taking the opportunity to refuse to renew our existing fixed price contracts and instead increase charges by amounts that are significantly above inflation, knowing that we as a council have a statutory duty to provide that care and therefore have little option but to buy that service from them. The officers who manage these contracts negotiate hard and, without their intervention, the situation would be much worse, but this has added millions of pounds of unbudgeted cost to our expenditure.

The 2024/25 budget process took a different approach and we started very much from the bottom up. We've taken steps to ensure that the process was robust, strengthened our confidence in the output and addressed the issues we've found, regardless of how they came about.

Acknowledging the scale of the problem – we had a £6m budget gap to close and in addition to that, we needed to add at least £5m to adult social care alone to close the gap between current demand and baseline budget – we gave services a net savings target of around 10%. We accepted from the start that it's potentially more feasible to find reductions in

discretionary services than statutory responsibilities, but equally, with our Adult and Children's social care budgets making up 80% of our overall net expenditure, it's clearly not possible to find all the required budget adjustments outside of those. Some areas were able to overachieve this target, and some were unable to reach it for valid reasons, but the ambitious target set, and the depth of the work done by each service area, meant that overall, we were able to get to where we needed to be.

The process took three incredibly intense and focused months. The services rose to the challenge and came forward with proposals for both growth that they argued was necessary, and for cost reductions, efficiencies, and transformation that they thought was achievable to offset that growth and provide further savings.

We discussed all these proposals at service level in iterative sessions with Finance which involved the service's Finance Business Partner, the Head of Business Partnering, the relevant Assistant Directors, the Executive Director for that service and the S151 Officer. Proposals were challenged, debated, tested, and refined.

From there, we held sessions by Directorate to present the shortlisted proposals to the Chief Exec, where he brought a fresh perspective and further challenge before we held final sessions with the Leader, the Cabinet member for Finance and the relevant Cabinet members and even at that stage, challenges were made and changes agreed.

Contracts have been reviewed in more detail this year to reduce the likelihood of unforeseen increases in costs.

We made a commitment to the staff that we would only consider redundancies if absolutely required, and we have kept our word on that. While making any role redundant is always a difficult decision, there are remarkably few in this budget. They relate to activities that, in the current financial circumstances, had to be considered in the budget challenge sessions as lower priority than the demand led statutory services that we needed to provide additional funding for. As always, the council will try to redeploy affected staff to other vacancies.

Budgeting for debt servicing costs is difficult because more than half of our borrowing will reach maturity in the coming year, and not having been paid off, will need to be refinanced. This year we have improved, and continue to improve, our cashflow forecasting and the granularity of our calculations for interest costs.

We engaged an external consultant in December to review our assumptions and calculations for Council Tax and Business Rates. We reviewed CT internally and realised that our assumptions for tax base in the past had been overly optimistic, both in terms of growth and with an expected collection rate that was higher than the 98.5% target, which is consistent with most councils' expectations, given to our Revs and Bens team. This resulted in us creating a deficit each year, some of which could not be recouped. The external review allowed us to make some adjustments to the calculation of both these key elements of funding that reduced the expected level of Council Tax income, making it more accurate and realistic, but increased the amount of Business Rates income to offset that and give a benefit to our overall financial position.

The focus of budgeting in local government is very much the revenue budget. It's the subject most services engage with finance on, it's the area that is typically regularly reported on and it's the element of finance that most people are used to seeing and is most easily understood. The reality though is that the funding assumptions and areas like debt service account for millions of pounds of either income or expenditure and as such, were also given a high level of focus within the Finance team in the drafting of this budget.

The transformation programme is ambitious, and its delivery is one of the key risks in this year's budget. The belief that the projects are achievable comes from the knowledge that the services have proposed and agreed them, have planned their delivery, have been given the additional resource they requested to implement them through the flexible use of capital receipts and will be reporting their progress through a governance framework overseen by the executive leadership team and updated to members. The right ideas, the right resource, the right framework, and the right engagement.

No budget will ever be 100% accurate and can only be a well thought through estimate at a given point in time. In drafting this year's budget, we have been neither overly prudent nor overly optimistic. It has had the full and unfettered participation of all service areas and the feedback has very much been that they appreciated the openness and honesty of the very, very many sessions. This does not mean that everyone got what they wanted. In the context of needing to make such significant levels of savings we had to turn down some proposals while ensuring that everyone got what they "needed".

Each line item has been discussed with the relevant budget holders from each service to reach as realistic a forecast as we can make. The discussions were open and honest, and the context of each proposal understood. The approach has been sound and the level of participation high. The budget is as accurate as it is possible to make it in the current circumstances and will be monitored carefully through the coming financial year, with corrective action taken quickly as necessary.

**I can confirm that the budget estimates, as presented, are both prudent and robust.**

### **Adequacy of the Council's Reserves**

The Chartered Institute of Public Finance and Accountancy (CIPFA) have issued guidance on local authority reserves and balances. It sets out three main purposes for which reserves are held:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary borrowing.
- A contingency to cushion the impact of unexpected events or emergencies.
- A means of building up funds to meet known or predicted liabilities, known as earmarked reserves.

The council's general reserves have been devastated by the adverse variances on the 2023/24 budget and we expect to close the year with less than £4m available, from an already low level of £10m at the end of 2022/23.

Earmarked reserves have been reviewed several times this year and any funding that was previously set aside but no longer required, due to the passing of time or a shift in priorities, has been released to offset the rising overspend. This means that earmarked reserves are very much depleted as well and no longer an available fallback.

I have been asked several times whether the amount of reserves we have is "sufficient", especially since they have dropped below the level that the previous S151 officer deemed "minimum".

My answer is that I believe it is a judgement call based on a number of factors:

Guidance from CIPFA and, common sense would indicate good practice, is to look not only at the amount of reserves held but at the expected rate of depletion. Last year's planned budget was unable to be achieved but we have taken steps to increase confidence in this year's plan and to resource the delivery of it. We will also carry on trying to find new ways to save money and generate income, all of which will reduce the likelihood of being required to fund shortfalls from reserves.

The budget for 2024/25 contains £3.6m of contingency. This can be considered as an addition to the general reserves and provides a buffer to absorb overspends before they reach reserves. If we achieve what we have set out to do and deliver the budget as planned, any amount left over in contingency will be able to be transferred to reserves at the end of the 2024/25 financial year. The same is true for each subsequent year in the MTFS where we have built in a similar level of contingency.

Future years of the MTFS have inflationary growth built into them but only a very small allowance for baseline growth. They do show, though, that if we hold steady to the plan and are able to reshape rather than grow, we should get to the point where we are able to start to return surpluses to general reserves and strengthen our financial resiliency.

Local Government operates in a very uncertain environment. Funding is generally notified one year at a time and even then, only a few months before the start of the financial year. With a general election on the horizon, it's difficult to anticipate what changes will be made in the future to the levels of funding given to councils. What can be said is that with so many councils now warning that they are unable to deliver balanced budgets and either filing S114 notices or warning they are on the verge of one, it seems unthinkable that any future government would risk reducing the money we receive.

In a recent statement CIPFA said, "CIPFA considers that local authorities should establish reserves and determine the level of those reserves based on the advice of their Chief Finance Officers. Authorities should make their own judgements on such matters taking into account all the relevant local circumstances. Such circumstances vary."

There are no hard and fast calculations for this. Many authorities will be using their reserves this year to fund gaps in their budget. Due to our low level of reserves that is not a luxury we have. Others will be attempting to hold to a balanced budget, but in the knowledge that if they fail, they will be rescued by their reserves. Again, that is not a luxury we have.

We need to deliver the budget as laid out and agreed. We need to carry on finding ways to generate more income and reduce expenditure. We need to carry on holding firm on any unnecessary expenditure and to monitor our progress closely. It is virtually inevitable that we will face unforeseen costs that are unavoidable and beyond our control. That is what the contingency budget is for, and we must guard against it being seen as available funding for anything else.

If we do all of those things and hold to the plan, the current level of reserves is adequate and will grow. We must have faith in our officers that they can and will deliver what they have said they will – but we must give them the tools, the resource, the support, and the space that they need to do that without asking that their attention to be diverted on to other things.

**I can confirm that, based on the proposed budget and the forecast MTFS, the level of reserves is currently adequate – but only if we focus our attention on the delivery of the transformation as planned and continue to avoid any, and all, unnecessary spend.**



### Risk

It is clear from all of the above that there is a high level of risk in RBWM's finances. That will come as a surprise to no one. We stated publicly in September 2023 that we were at risk of filing a S114 notice, and that risk has not gone away. Each step we take in this process is vital and if we falter, we have very little financial resilience to cushion a misstep.

The key risks, and importantly, mitigations, are listed below.

- **Contingency** - Funding in the 2023/24 budget has proved to be inadequate in several key areas, and the overspend that has been generated has not only decimated our general reserves but also our earmarked reserves. This is discussed at length above.

We have built a level of contingency into the 2024/25 budget. We could debate the adequacy of that, but the reality is, no more is available. At £3.5 million it does provide some level of protection and we have added £5.2m of growth to Adult services' budget and £2.6m to Children's social care, two areas of high pressure in this year's overspend. All of this should provide some protection to our reserves but we know from experience that small changes in those services can have very significant financial impacts.

- **Change** - The 2024/25 budget is predicated on an ambitious transformation programme and without it, will not be achieved, resulting in overspends we cannot afford.

Some of the savings targets last year were achieved. These tended to be the things that had been initiated by the services and adequately resourced. Proposals that failed to be implemented were typically areas where we knew there was a problem (for example, aged debt) and therefore the scope to make improvements was there, but there was no plan, no distinct owner, and no staffing capacity to make the change. This year, every proposal has come from the services, we are drawing on the flexible use of capital receipts to resource them and all the projects will be managed in an overarching programme reporting into the Executive Leadership Team as project sponsors.

In the example given above of debt, this year we have funded, as part of the transformation programme, a complete review of our credit control processes with the creation of templates and training for staff to improve consistency of approach. In our revenue budget we have allocated funding for additional credit controllers to implement the new processes and operationally recover the debt.

- **Control** - The budget, despite our best efforts in building it and allocations of funding could prove to be inadequate for reasons beyond our control.

This is an acknowledged risk. We know that we have prioritised millions of pounds of additional funding for our social care budgets, but we also know that placements within them are expensive, a statutory duty and demand-led. That is to say that just one additional placement in those services can add hundreds of thousands of pounds to our budget; we cannot predict or control when those needs arise and we

have an obligation to meet them, whether we can afford it or not. We know that placements have been increasing month on month and there is a risk that a gap is already emerging between our rebased budget and the rising reality. Work is being carried out on this currently to quantify the risk.

Aside from the additional funding to make those baseline budgets adequately reflect the true cost of the services, we are also investing in early interventions in these areas. These aim to provide a better outcome for the adult or child by enabling and supporting them to stay with their families and, where safe and appropriate, out of residential care. We are investing in a better software based management system for both Adult and Children's services, allowing more timely and efficient invoicing and the consistency and transparency of information.

Financial reporting has already increased frequency to monthly reporting but because of way the meeting cycle works, the reports for any given month were not considered by Cabinet until roughly 6 or 7 weeks after the end of the period they related to. The Finance team have streamlined their processes and Cabinet are adjusting their meeting dates so that financial analysis on the month's performance, and recommendations for remedial action will be presented to the Executive Leadership Team, having already been reviewed by service areas and Assistant Directors, within two weeks of the month end. After which it will be briefed immediately to Cabinet and published and discussed transparently at the end of the month. This allows for early detection and intervention on any issues arising and gives us the best chance of reducing the financial impacts of unanticipated changes.

- **Complacency** - There is a perception that agreeing a balanced budget means that our problems are "solved" and that we can now start spending money again, rolling back on savings that were proposed and agreed and generally eroding the hard won ground we've gained.

We are very fortunate to have an excellent Officer team, an exceptional Exec leadership team and an intelligent and supportive Cabinet, however, members will often find themselves dealing with requests that, while nice to deliver, are outside of the current financial capacity of the council.

RBWM, in conjunction with its members and residents, is close to agreeing a revised Council plan with an associated action plan. For all the reasons stated in this report and elsewhere in the budget papers, we must restrict our activities to addressing that plan which has been prioritised to align with the needs of the residents, the Cabinet's ambitions for the Borough and the financial capacity of the council. Additional projects are unlikely to be approved, but the more insidious cost of investigating these options ahead of their refusal is the consumption of officer time. Delivering the transformation programme as set out in the budget and aligned to the emerging Council priorities, with already stretched officer resource, is challenging but achievable. Every time one of those officers is asked to investigate options on something that isn't part of their core deliverables, isn't part of the transformation programme and isn't part of our work to improve our financial stability, jeopardises all three of those – and we are already seeing those requests begin.

The Spending Control Panel, which meets weekly, continues to provide oversight on discretionary spend, encouraging and reinforcing a change in approach to non-

essential spend, and providing backup to officers to push back on pressure to deviate from budget allocations.

- **Capacity** - The final significant risk is one of capacity and capability. In all areas of RBWM, resource has been reduced to very lean levels. This is no less true in the Finance team which is roughly half the size of some of our near neighbours. When a team is short of resource, focus can shift over time to the immediate tasks and away from controls and reconciliations.

The general backlog of external audits in the public sector has also facilitated this. The last time that balance sheet reconciliations were requested – and therefore prioritised – was for the 2020/21 audit, which is still, at time of writing, virtually complete but yet to be signed. We have recognised the backlog of work and brought in additional interim resource to support the completion of it. We have a programme of work scheduled over the coming year to review and improve processes, automating work where possible, as part of a coming Finance system upgrade.

Part of the remit of our new resource is to help us roll out training across the team, increasing the overall level of skill and understanding and helping to eliminate single points of failure. The imminent departure of several members of the team also allows us to review and amend the structure to ensure that all staff are supported and mentored and understand the impact and importance of their role and actions as part of the bigger picture.

### Summary

RBWM's financial situation is nothing short of frustrating. The council took legacy decisions to cut or freeze council tax six years in a row. This is often cited as a cause of our current financial situation but the true extent of it can't be understated.

Over the last twelve years our average band D council tax increased from £1,203 to £1,604, compared with the average of our neighbours which rose from £1,474 to £2,108. We spend £322.47 less than the average of our neighbours and to match them, we'd need to increase our baseline budget by 26%

Council Tax increases, even at the maximum amount permitted, are a percentage increase on the previous year, so having fallen behind, we can literally never catch up. When government cites a percentage increase in spending power for councils, that's a much bigger increase in absolute terms for other councils than for us.

As the funding was reduced and the revenue budget cut to align with it, staff numbers were reduced and wages cut, and a huge amount of unfunded expenditure was then charged to capital and paid for by borrowing. We are fast approaching £200m of debt which is costing an ever increasing amount to service. We are working hard to avoid increasing it but have no way to reduce it, apart from through the disposal of assets, and even then, not enough to remove it.

We are working with only three quarters of the available funding of our neighbours and significant amounts of legacy debt. Where borrowing in the past has been used to fund revenue generating assets, the additional income has been immediately absorbed into the depleted revenue budget and the debt remains indefinitely.

In short, the core of our financial distress is caused by legacy decisions that we cannot undo but must live with the consequences of. We provide excellent services, at a lower unit cost than most authorities. We operate with a small but dedicated workforce, who are paid less than their peers in neighbouring councils thanks to a decision to remove them from national pay bargaining - a decision that, certainly in the short term, we do not have sufficient funding to redress, however much we would like to.

The current Cabinet do not have the luxury of planning crowd pleasing spending sprees; instead they must deliver the unpalatable news of efficiencies and spending controls as they stand shoulder to shoulder with the officer team to find ways to save the Council.

The incredibly talented and dedicated staff at RBWM, supported by our members, have risen to the challenge of finding ways to close the budget gap and we must ask them to continue to go above and beyond to deliver it now.

We can survive, but it is difficult and will continue to be so.

**Elizabeth Griffiths ACMA 16<sup>th</sup> Feb 2024**

### CORPORATE OVERVIEW AND SCRUTINY PANEL

Tuesday 19 December 2023

Present: Councillors Chris Moriarty (Chair), Mark Howard (Vice-Chair), David Buckley, Maureen Hunt, Helen Price, Gary Reeves, Genevieve Gosling, Julian Tisi and Mark Wilson

Also in attendance: Councillor Lynne Jones

Officers: Mark Beeley, Stephen Evans, Andrew Durrant and Kevin McDaniel

Officers in attendance virtually: Elizabeth Griffiths and Lin Ferguson

#### Apologies for Absence

An apology for absence was received from Councillor Sharpe, Councillor Gosling was attending the meeting as a substitute.

It was noted that the Executive Director of Resources was unwell but would join the meeting virtually.

#### Declarations of Interest

Councillor Price declared a personal interest as she was a member of Maidenhead Golf Club.

#### Minutes

Councillor Price was concerned that the Panel had not held an offline meeting to discuss the work programme. She was unsure that items suggested at the beginning of the year had been scoped and would be brought forward for the Panel to consider.

Councillor Howard said that he had initially scoped some topics but needed to clarify if they were appropriate for consideration by the Corporate Overview and Scrutiny Panel.

Councillor Reeves felt that previous agendas had been full and the Panel had held some constructive discussions at meetings but it would be good to explore items for the New Year.

Councillor Wilson said that the work programme was filling up, he was not sure whether a separate offline meeting was needed.

Councillor Hunt added that she had brought Pickins Piece to the attention of the Chair and this had been considered in November, Panel Members should suggest items to the Chair if they were interested in it coming to a Panel meeting.

The Chair said that the work programme was on the agenda but would not be discussed at the meeting due to the time taken to scrutinise the budget. He understood the point made by Councillor Price and he could explore the best way for the Panel to discuss the work programme.

**AGREED UNANIMOUSLY: That the minutes of the meeting held on 6<sup>th</sup> November 2023 were approved as a true and accurate record.**

### 2024/25 Draft Budget

The Chair introduced the report and suggested an approach to the meeting on how the Panel scrutinised the budget. The People Overview and Scrutiny Panel and Place Overview and Scrutiny Panel had considered their areas of the budget and these comments had been summarised for the Panel to read.

Stephen Evans, Chief Executive, said that the draft budget had been considered by Cabinet on 13<sup>th</sup> December and this was now out for consultation until 22<sup>nd</sup> January 2024. Responses to the consultation would be considered before Cabinet put forward a final budget for approval by Full Council. A huge amount of work had gone into the budget but there was still a significant risk and things like inflation and demand were outside of the council's control. Budget management and delivery of the proposals now needed to happen particularly considering the weak financial resilience of the council. There was a current projected overspend of about £7 million and this would lead to a reduced level of reserves going into next year, which could leave RBWM with some of the lowest reserves of any unitary local authority.

Councillor Price wanted to understand how robust the Medium Term Financial Plan was. Assumptions had been made about the national situation, she asked where these assumptions had come from and been evidenced. Councillor Price suggested that impacts which were anticipated to affect the council were added into the budget monitoring reports. If things were more positive than predicted, she asked what the priority would be.

Stephen Evans said that the Medium Term Financial Plan was a rolling 5 year plan and was updated annually for each budget. If a material change was to occur, the finance team could consider how to include this on the monthly reports considered by Cabinet. National sources were used for assumptions and this was updated each year. Stephen Evans believed that the first priority should be to build up the reserves.

Councillor J Tisi noted the assumptions that had been made, particularly pay inflation which had been estimated at 3%. He asked how lenient some of the assumptions were.

Elizabeth Griffiths, Executive Director of Resources, explained that pay inflation was set on a pay deal which was why it was 3% for next year. The Medium Term Financial Plan was a draft and the team were working through some of the assumptions for future years. Forecasts could lose integrity if considered too far in advance. The assumptions made were reasonable at the current point in time and considering the local government settlement which had recently been confirmed, the assumptions made had been relatively accurate.

Councillor J Tisi said that there was some commentary in the report on the level of debt, which was currently around £200 million. He asked how much it would cost for this debt to be refinanced going forward.

Elizabeth Griffiths said that the team had considered the cash flow on a week by week basis and considered when borrowing would be needed and what the interest rate would be for the proposed timeline.

Stephen Evans added that there was very little material change in the local government settlement which had been received. Reducing the level of debt was another area of priority which should be focused on.

Councillor Wilson asked what the three most significant internal risks to the council were.

Stephen Evans responded by saying that the council's financial position was the biggest risk as this had an impact on delivery across all service areas. Social care, both adult and children's, as the cost of placements could be significant. There were risks to public sector partners, for example NHS Frimley. Recruitment and retention at the council was a corporate risk, there were limitations particularly with competitive salaries compared to other local authorities in the area. Terms and conditions and holiday entitlement were areas that were being explored to stay competitive.

Councillor Reeves asked how successful the spending control panel had been so far.

Stephen Evans felt the panel had been successful in starting to change the culture of the organisation and there being stronger consideration of spending across the council.

Andrew Durrant, Executive Director of Place, said a good example was planning recruitment. Following some vacancies, a review had been completed of the planning team structure to consider where there were gaps and where recruitment was needed.

Councillor Reeves noted that there was a significant pay inflation figure of £318,000. He asked if this could potentially increase again if this was still not at a competitive level in attracting good candidates.

Andrew Durrant was unsure whether the figure also related to contractors staff too, a standard pay inflation was being applied across all council service areas. This would not necessarily close the gap between RBWM and other local authorities.

Kevin McDaniel, Executive Director of Adult Social Care and Health, said that each council service area would need to consider the impact of pay differently. In care, a recent announcement about the rise in the living wage meant that further reconsideration would need to be given by Optalis to ensure that the funding covered the additional increase in pay.

Councillor Reeves asked if there was a figure in mind which once reached, the council would switch the focus from building up the reserves to start paying off the debt.

Elizabeth Griffiths said that there was not a specific number, it was about where the council was at the point in time and what risks there were. The council had very low reserves in comparison to the risks which were posed as significant.

Councillor Reeves asked where the council was receiving interest payments from and if there was any flexibility to move with the inflation base rate.

Elizabeth Griffiths confirmed that the council had made loans to other organisations, for example Achieving for Children. Interest was charged on these loans and they were provided to help assist with cash flow. Elizabeth Griffiths would need to confirm the detail after the meeting.

**ACTION – Elizabeth Griffiths to confirm the detail behind the interest on loans given to other organisations from the council.**

Councillor Reeves asked if the £5.1 million allocated towards transport had been considered in connection with the new highways contract and the pricing which would have been agreed, or if it was taking into account the current contract pricing.

Andrew Durrant clarified that highways sat within Neighbourhood Services, which was £6.5 million. The amount had decreased between the current budget and next year's budget due to increased additional income generation. The actual position was based on inflationary rises in-year which were currently known. The new highways contract had resulted in a cost saving for the council of around £800,000.

Councillor Price noted a £15.5 million outflow on Maidenhead Golf Club in 2025/26 and an inflow of £14.7 million in 2026/27. She wondered if this would be two years apart or at the end and start of consecutive financial years, as this could have a big impact on whether borrowing was required.

Andrew Durrant explained that the council were currently firming up the valuations for the site and considering the timescales. There was the potential for an overlap between financial years and the figure to secure the land at the Golf Club would increase over time.

Elizabeth Griffiths said that the council needed to borrow to support its cash flow and this was reported but not included in the report. The outputs were included along with narrative around what was driving them.

Councillor Price considered the efficiencies appendix and felt that the Place directorate had been tasked with maximising income and service transformation. She asked if redundancies were included as part of the efficiency savings.

Stephen Evans said that service transformation did not necessarily mean redundancies. For example, it could be the implementation of the new case management system in adult social care which would improve service delivery. Every service needed to be carefully considered and there were a number of statutory services in the Place directorate.

Andrew Durrant said that of the £2.5 million of savings delivered in-year, most of this had been achieved. There would be some challenges but based on current arrangements the Place directorate was in a good position to deliver. Positive conversations had taken place with contractors to see how things could be done differently to provide further savings.

Councillor Price said that there was a greater reliance on voluntary organisations delivering non-statutory services which were not provided by the council and she had expected a statement around this. This had only been referenced in one of the EQIAs, but Councillor Price was concerned that the council was missing an opportunity to further utilise the voluntary sector.

Kevin McDaniel confirmed that there was no reduction to the Communities service area for next year. The team had launched the Community Lottery which had generated the most revenue in comparison to other similar community lotteries. The Service Lead for Communities was now part of the Corporate Leadership Team and worked closely with the Place directorate to collaborate with community groups on things like grass verges around the borough.

Stephen Evans added that when the new Corporate Plan was published there would be a focus on the community and voluntary sector and building positive relationships with the council.

Councillor Howard highlighted the use of Community Infrastructure Levy (CIL) and S106 funds, which he understood should be used for capital projects to support development. However, the budget highlighted that it was being used in other areas, for example tree maintenance.

Andrew Durrant said that CIL and S106 had been carefully considered. Green infrastructure was a legitimate use of this funding and the CIL team ensured that regulations were abided to, in close partnership with the finance team. Going forward, the team needed to ensure that tree inspections were funded through the revenue budget.

Councillor Price continued that there was £3.7 million of CIL contributions in this area, although it was unclear how big the CIL pot was, how much was due to be received from



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developers and where this would be spent in future. She suggested that scrutiny should be monitoring CIL to ensure that there was a robust process in place.

Councillor Howard said that it was about transparency, it was an ongoing issue between the borough and the parish councils. He was concerned that in previous years there had been CIL funding spent on things which were difficult to justify as capital infrastructure.

Andrew Durrant agreed that there was more work to do, the team could improve communication with the parish councils. Funding was considered by the internal capital review board on a regular basis. The entire capital programme for Place next year would be funded through CIL, S106 and grant funding and therefore no capital borrowing would be required. An audit had recently been undertaken on CIL practises and forecasting was starting to improve.

Councillor Howard felt that CIL and S106 funding was often spent in a small geographical area and he wanted to make sure that communities were being engaged with to understand the best way to spend the funding. Councillor Howard considered contract management and the defects which had been noted at Braywick Leisure Centre. This was a surprise and a concern given how new the leisure centre was and that the council could be required to pay for this.

Andrew Durrant said that there were some historical issues around the design and make up of Braywick Leisure Centre where air and moisture transfer from the pool to the gym area had been damaging gym equipment. The council were working closely with the Property Services team and Leisure Focus to try and recoup some of the liability and costs. Discussions were ongoing and it should be the responsibility of the building contractor to rectify the defect.

Councillor Howard said that he had seen an improvement in the last three to six months around how contracts were being managed. There had been a change in culture and this was positive.

Councillor Wilson asked if there was any warranty that the council could claim on with regard to Braywick Leisure Centre.

Andrew Durrant confirmed that the council were looking at this but there was a risk that Braywick Leisure Centre was outside the warranty period.

Councillor Wilson asked where parking income sat in the budget. This was confirmed to be Neighbourhood Services.

Councillor Wilson asked if the £20 million on contracts in Neighbourhood Services was an annual cost and how much was cost and income.

Andrew Durrant said that this included parking income and leisure management which were two large sums of income but expenditure was effectively net of income. The area included the highways, ground maintenance and waste contracts.

Councillor Wilson noted that there was a line in capital for lamppost repairs. He asked if people who crashed into lampposts could be charged for damage to council infrastructure.

Andrew Durrant said it was a challenge for all local authorities particularly to access the right level of evidence to claim the money back. The insurance route was also an option but evidence was still needed.

Councillor Howard wondered why the council was reluctant to go down the insurance route.

Andrew Durrant said that he'd need to clarify with the Insurance and Risk Manager, as it could be around an increase in insurance premiums each time a claim was made.

### **ACTION – Andrew Durrant to ask Insurance and Risk Manager for further information around insurance claims for damage to council street furniture.**

Councillor Price considered service reductions and felt that there should be further transparency with Councillors and the public that this was the reality of the situation. On temporary housing costs, these were rising and many were unable to afford the deposit. Councillor Price had suggested to a housing organisation of putting money into a pot to act as the guarantor, this was an idea to reduce the council's housing costs.

Andrew Durrant said that the administration and how the fund was applied would need to be looked at. He added that the council did offer an interest free loan scheme on rental properties, he could share further details of this with the Panel after the meeting.

### **ACTION – Andrew Durrant to share information on the interest free loan scheme available to residents for rental properties.**

Councillor Reeves said that the cost of housing in the borough was high compared to neighbouring areas and there was a shortage of affordable housing. There was no mention of social housing. He felt that social housing was key to ensuring that residents stayed in the borough. Councillor Reeves asked when the council would be able to invest in more temporary accommodation as it was needed now. On council tax, there had been reductions in both growth estimates and collection rates and this was concerning. He welcomed the move to levy 100% empty home premiums and dwellings occupied as second homes.

Stephen Evans said that the Cabinet had spoken about social housing, the council was not a stock holding authority. The recent Sawyers Close application in Windsor was a good outcome and would provide more social housing. Abri and Housing Solutions would be working closely with the council. Buildings in the borough were being considered for suitability to be used as temporary accommodation.

Councillor Hunt raised concern about one social housing provider putting a property on the open market. She was against this as she did not want to see a loss in social housing. Councillor Hunt asked if the council was satisfied that housing providers were selling social housing stock.

Stephen Evans responded that there could be a number of reasons why a housing provider would be looking to sell a property and this was within their own Terms of Reference.

Councillor Howard congratulated officers on the increase in council tax levied against those with second homes, he considered whether this was the maximum that could be charged.

Elizabeth Griffiths said this was the projected estimation of what could be collected following this raise. The council tax base was an estimate of what could be collected and this was based on the current number of homes, the growth that was estimated, and an estimated collection rate. In previous years, the collection rate had been overestimated.

Councillor Reeves said that it was good to clarify that the decrease in the council tax collection rate was to ensure that estimates were realistic.

Councillor Jones, Cabinet Member for Finance, made a point of clarification around the empty homes. The current legislation allowed for 100% premium on top of council tax to be charged for empty properties after two years. The proposal in the legislation was to reduce this to one year which was where the increase in income came from.

Councillor J Tisi said that high risk savings totalled a 'relatively low amount', he asked if this could be quantified.

### **ACTION – Amount of high risk savings in the budget to be shared with the Panel.**

Councillor J Tisi considered the efficiency savings to children's services, particularly around stepping down placement support when it was appropriate to do so. He questioned whether this would have a high impact on children.

Lin Ferguson, Executive Director of Children's Services and Education, said that that it would be a challenging savings target but it was achievable. A new team was in place which were making sure that the right children could remain with their extended family rather than coming into care and there had already been significant cost avoidance. Reviews were being done for children who were currently in expensive residential placements to either change to a foster home or be rehabilitated into the extended family, where appropriate. It was also designed to ensure that the right children were coming into care.

Councillor J Tisi asked for further information on service reductions in adult social care.

Kevin McDaniel said that the significant growth in the adult social care budget reflected the cost to the council of looking after people on a statutory basis. The preventive work came from some of the efficiency savings, making sure that people did not start receiving support from the council before it was actually needed.

Councillor J Tisi noted £548,000 which was allocated to supporting charities which were local and not national. Councillors had been approached by local charities who were concerned that they would not be able to budget for next year. He asked if the council was looking to retain the relief for local charities.

Stephen Evans clarified that this was planned for 2025/26 but was not proposed for next year.

Councillor J Tisi said that the saving for the removal of the 'Around the Royal Borough' magazine was small and understood why this decision had been made. He asked if this was intended to be permanent or if this could be brought back in future years.

Stephen Evans said it was considered by the spending control panel and it was decided to not go ahead for this year. It was not an essential service and while it helped with communication other sources would need to be explored.

Councillor Wilson felt that 'Around the Royal Borough' should be reconsidered in future years should funding allow it to be brought back. On adult social care, there was an uptick of around £5 million on each budget. He asked how much of this was due to previous budgets being underestimated.

Kevin McDaniel said that the shortfall was highlighted in the budget growth items, the additional cost was the expected inflation pressure costs driven by the rise in the cost of the living wage and other cost of living demands.

Councillor Jones explained that there had been significant discussions on the decision to stop 'Around the Royal Borough'. It had been explored to include something in council tax demands.

Councillor Price said that adult social care precept from next year was 0, she asked if this was confirmed or if it was because officers had not yet been informed.

She was told that officers had no confirmation as the government had not yet confirmed if the adult social care precept would continue.

Councillor Price commented on special educational needs and disabilities in the EQIA around the review of school transport. It had been stated that the proposal did conflict with statutory requirements but the risk to the policy was overruled.

Lin Ferguson said that home to school transport was one of the costliest budget lines, a peer review was currently ongoing into home to school transport and recommendations would be made on the way forward following completion.

The Panel considered the recommendations which they wanted to make for consideration by Cabinet.

Councillor Howard said that the Panel should express its concern with the Braywick Leisure Centre situation and that the council was forthright in negotiations with the contractor and operator.

Councillor Price said that savings should be openly communicated so that Councillors and residents understood the reasons and impacts. A more robust and transparent process around CIL was requested.

Councillor Reeves said that there needed to be consideration on social housing and a social housing plan as there was no narrative around this in the budget. Cabinet should consider buying housing stock to use as social housing.

Councillor J Tisi suggested that more clarity should be provided to local charities around the support being given by the council, particularly as there was still time before it was brought forward in the 2025/26 budget.

**AGREED UNANIMOUSLY: That the Corporate Overview and Scrutiny Panel noted the draft budget for 2024/25 and requested that Cabinet:**

- i) Noted the concern of the Panel on the Braywick Leisure Centre defects and encouraged officers to be forthright in negotiations with the contractor to ensure that this was not paid for by the council.**
- ii) Ensured that savings were openly communicated so that residents understood why they were being made and what would change as a result.**
- iii) Considered a more robust and transparent process around Community Infrastructure Levy, particularly on how funds were being spent.**
- iv) Gave further consideration to social housing as there was a lack of comment on this in the draft budget. Consideration should also be given around the viability of the council buying its own housing stock to provide further social housing.**
- v) Ensured that further clarity should be given to local charities, in advance of any proposed changes to the support provided in the 2025/26 budget.**

### Proposed increases to Fees and Charges

Councillor Howard commented on the parking charges and asked why there were so many different levels of charge. He felt that some of the charges were not realistic, as it seemed a percentage charge had just been added each year.

Andrew Durrant said that there were different rates at different locations. In future, the rates could be rationalised. There had been a standardised increase in parking charges while

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maintaining a free residents discount. A sensible approach had been applied to maximise revenue but there was further work to do to rationalise this going forward.

Stephen Evans said that some fees were discretionary and some were non-discretionary. This meant that some were set by central government while others were set at a level where the council could only recover its costs.

Councillor Jones added that parking income was a driver in balancing the budget, particularly with the low council tax base. Charges had been increased each year without a full review, each of the borough's towns were different and a standardised approach was difficult. Councillor Jones suggested that she would like to see a parking charges strategy come forward to serve the residents better.

Councillor Howard supported this suggestion, it was good to reconsider parking charges using a proper review rather than just increasing by a certain percentage each year.

Councillor Price said that in previous years the Panel had seen the percentage increase for each fee but this had not been included. She requested that this was added for future years. Councillor Price asked for reassurance that a drop in demand had been factored in when parking charges were increased. On charging for use of parks, a discretionary charge for local charities was very open and this could put off charities from running events at an early stage. Councillor Price had noted that for charges on fines and anti-social behaviour, the council was not charging the maximum amount.

The Chair added that enforcement was needed for fines, he asked for further information on the relationship between the level of the fine and the amount of resource for enforcement.

Andrew Durrant said that there was an application process which would be considered by the Parks team, this discretion would allow the team to charge a smaller fee for certain groups and events. The Safety Advisory Group would consider applications for larger events. The Communities team would work in partnership with any events and could look to support with the event fee through the Community Lottery, for example. On enforcement, price points had been considered and a new enforcement contract had recently been agreed. A higher charge could be tabled but this would not necessarily lead to a behaviour change.

Councillor Wilson considered charges for betting shops, he asked if this was a national charge level.

Andrew Durrant explained that many of these charges had not changed, they were reviewed on a regular basis but not annually. These were mostly around cost recovery rather than generating further income.

The Chair noted that there was a 3% increase in the budget to cover pay inflation but there was not a 3% rise in fees being charged, which could be needed to ensure that costs were recovered.

Stephen Evans said that he was unsure of when the cost recovery fees were last reviewed, they could significantly increase to cover the gap once they were next reviewed. The Assistant Director of Housing, Environmental Services and Trading Standards would be looking at the level needed for cost recovery in due course.

Councillor Reeves considered the cost for funeral memorials and why there was an additional charge for an inscription.

Andrew Durrant explained that the plot was purchased at a specific point in time to co-bear two people. The further cost was paid at the point in time when the individual passes away and would be buried, as there was no way of knowing when this would be.

Councillor Reeves mentioned the discretionary charges for events in parks. He asked how the council was planning to promote this application form and ensure that groups were not discouraged from applying.

**ACTION – Andrew Durrant to confirm what the application process would look like and how this would be communicated out to local charities and community groups.**

Councillor Jones confirmed that the council would be in contact with groups and organisations which ran existing events to make them aware of the change.

Councillor Reeves noted the increased charges to the hiring of the Desborough Suite at the Town Hall for both commercial and non-commercial uses. He asked why this had been increased for non-commercial events as the council should be supporting community groups.

Stephen Evans said that the Desborough Suite was currently being used as a vaccination centre but charges could be looked at.

Councillor Hunt supported Councillor Price's suggestion to include the percentage increase from the previous year. She understood that charges needed to be raised but this needed to be balanced. There was a new charge on CCTV but this was listed as three separate lines. There were also new charges on pre-applications and enforcement, she asked who was charged with planning enforcement.

Stephen Evans said that the budget needed to balance from the main sources of income, which was council tax, business rates and fees and charges. Income needed to be maximised from fees and charges and they played a significant role in ensuring that sufficient income was raised by the council.

Councillor Howard felt that there was a lack of parking enforcement and this could impact on maximising revenue. He felt that there should be better communication between enforcement and the local community.

Andrew Durrant said that there would be a mixture of days and times where enforcement officers would visit different areas of the borough. There was capacity for mobile surveillance too as part of the new enforcement contract.

Councillor J Tisi agreed with the point made by Councillor Howard on parking enforcement. The council had little choice but to raise fees and charges as there were no credible other options. He asked if there was a material cost difference on car parking permits between one, two and three permits. Councillor J Tisi asked how the council compared to other local authorities on the cost of parking permits.

Andrew Durrant said that the consultation was live until 1<sup>st</sup> January 2024. The comments and feedback would be reviewed and the planned implementation was 1<sup>st</sup> February 2024.

**ACTION – Andrew Durrant to check the detail on the cost difference on the number of vehicles in relation to parking permits.**

The Chair asked how benchmarking was done and whether it was left to each service area or if there was a formalised approach.

Stephen Evans confirmed it was largely down to each individual service area and benchmarking was normally done against neighbouring and similar authorities.

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Councillor Reeves felt that charges on CCTV were largely commercial in nature and would help the council to maximise its income. It would be good to reassure residents who had to pay for parking permits that the council would provide appropriate enforcement measures.

Stephen Evans confirmed that Councillor Reeves was correct with his comments on CCTV.

Councillor Price said that there was little choice for residents as bus services were not being improved to help encourage them to not use or have a car.

The Chair summarised the discussion, particularly that communication was a key piece on fees and charges and that a review structure for all fees and charges had been suggested.

Stephen Evans said that if there was a service change as a result of proposals in the budget, this would require a consultation from the service area.

Councillor Price felt that the budget consultation was very well presented.

Stephen Evans thanked Councillor Price for her comments and said that her positive feedback would be passed on to the team.

**AGREED UNANIMOUSLY: That the Corporate Overview and Scrutiny Panel noted the proposed changes to fees and charges and:**

- i) **Provided comments on the proposed fees and charges to be considered as part of the consultation period.**

### Work Programme

This item was not considered.

The meeting, which began at 7.00 pm, finished at 9.50 pm

Chair.....

Date.....

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