

SLOUGH BOROUGH COUNCIL

REPORT TO: Cabinet

DATE: 26th February 2024

SUBJECT: General Fund Revenue Budget 2024-25, and Medium Term Financial Strategy 24/25 to 27/28

CHIEF OFFICER: Adele Taylor – Executive Director, Finance & Commercial (Section 151 Officer)

CONTACT OFFICER: Neil Haddock – Interim Strategic Finance Manager, Financial Planning & Reporting

WARD(S): All

PORTFOLIO: Councillor Smith – Leader of the Council
Councillor Chahal – Lead Member Financial Oversight

KEY DECISION: YES (for those decisions made by Cabinet)

EXEMPT: NO

DECISION SUBJECT TO CALL IN: YES (for those decisions made by Cabinet)

APPENDICES: The following appendices accompany this report:

Appendix	Description
A	Section 25 Report of the Executive Director of Finance & Commercial (s151)
B	2024/25 Council Tax Resolution
B1	2024/25 Council Tax Reduction Scheme
C	2024/25 to 2027/28 Medium Term Financial Strategy
D1	2024/25 General Fund Budget Summary
D2	2024/25 Directorate Budget Summaries
D3	2024/25 Growth and Pressures
E	2024/25 Proposed Savings by Directorate
F	Expenditure Control Process
G1	Council Tax Scheme for Empty Properties
G2	Council Tax Scheme for Furnished Properties Periodically Occupied (Second Homes)
H	Schedule of Debts to write-off
I	Equality Impact Assessments
J	2024/25 Schedule of Fees and Charges

1 Summary and Recommendations

- 1.1 As part of the Council's financial and policy planning process, Cabinet at its meeting on December 18th agreed draft revenue budget proposals for 2024/25 as the basis for consultation. Since the publication of the draft budget and draft proposals a number of issues have become clearer. In particular, on the day of the Cabinet meeting the Local Government Provisional Financial Settlement (the 'Settlement') was announced, including a change (for Slough) to the Council Tax Referendum flexibilities, and the Final Settlement on February 5th 2024 had further changes.
- 1.2 This report therefore builds on the draft proposals agreed by Cabinet, and takes account of the implications of the Settlement. It sets out the final revenue budget proposals for 2024/25, final Medium Term Finance Strategy for 2024/25 to 2027/28, and the Council Tax resolution for 2024/25.

Recommendations:

Cabinet is recommended to:

Recommend to Council that it:

1. Notes the section 25 Report of the Executive Director of Finance and Commercial at Appendix A that confirms in particular the robustness of the estimates and the adequacy of the proposed financial reserves.
2. Approve the 2024/25 budget on the basis of an increase in the general element of Council Tax of 7.99% and an increase in the Adult Social Care Precept element of 0.51%.
3. Approves the Council Tax Resolution 2024/25 as set out in Appendix B on the basis that it is not excessive in accordance with the principles approved under section 52ZB and 52ZC of the Local Government Finance Act 1992 and as permitted by the proposed The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25.
4. Delegate authority to the Executive Director of Finance and Commercial, to place a notice in the local press of the amounts set under recommendation 3 within a period of 21 days following the Council's decision.
5. Approve the Medium-Term Financial Strategy (MTFS) as set out in Appendix C, based on the estimated financial deficit in the Capitalisation Direction and to be funded by capitalisation of:

- a. £23.078m for 2024/25
 - b. NOTE that the remaining years of the MTFS imply an estimated financial deficit totalling £27.460m, approval of which will be subject to annual approval to DLUHC
6. Approve the overall General Fund revenue budget for 2024/25, as set out in Appendix D1 of £162.1m to include:
 - a. Growth for pressures of £13.855m
 - b. Inflationary pressures of £4.472m including pay and contract inflation
 - c. Proposed savings by Directorates of £12.206m in 2024/25, with further savings of £6.836m in 2025/26 and £1.796m in 2026/27
 7. Approve measures to control spending and improve the finances of the Council at Appendix F.
 8. Note the impact of a change in legislation to implement a 100% premium on Council Tax for properties left unoccupied for 1 year as opposed to 2 years as set out in Appendix G1, such change to take effect on 1 April 2024
 9. Determine that Council Tax will be increased for furnished properties periodically occupied from 1 April 2025 in accordance with the Scheme for Properties Occupied Periodically at Appendix G2 and s.11C of the Local Government Finance Act 1992.
 10. Agree that the Council Tax Support Scheme approved on March 9th 2023 should remain in place, with the exception of minor amendments for clarification purposes as set out in Appendix B1.
 11. Delegates to Cabinet the authority to approve an increase in funding for the new Transformation project on receipt of a report and robust Business Plan.

That Cabinet agree the following:

1. The write-off of individual debts over £15,000, with a total value of £646,000, as set out in Appendix H.
2. Approve the proposed fees and charges for 2024/25 as set out in Appendix J (where these relate to executive functions);
3. Approve the Contract Sum for Slough Children First Limited for 2024/25 as £39,044,000

Commissioner Review

The Commissioners welcome this Budget report and Medium-Term Financial Strategy 2024/25 to 2027/28. It provides an overview of the financial position for the Council and a forecast outlook over the medium-term planning period, with details of the cost pressures, risks and opportunities that may impact the position in the future. The plan includes savings, efficiencies, income generation, and the ongoing need for exceptional financial support via council tax and capitalisation direction. Savings delivery and further efficiencies will remain essential to the transition to financial sustainability and is in accordance with the directions as laid out by the Secretary of State.

There is increasing complexity and uncertainty surrounding local authority finances and the Council's budget more specifically. The external environment remains challenging and there is much risk in the budget. Cabinet and Council's attention is drawn to the Chief Finance Officer's Section 25 report which outlines the challenges in more detail and must be considered in conjunction with this report. It is important that members and officers understand the budget and are accountable for the delivery of it, including the savings.

Reason

This report is required to enable the Council to set a legally balanced budget for 2024/25, set out in the context of the overall capitalisation direction.

Options

Option 1 – Approve a Council Tax increase of 2.99% and Adult Social Care Precept of 2%. This reflects the maximum amount permitted by the majority of local authorities. **This is not recommended**, as DLUHC has provided additional flexibilities to named local authorities in significant financial difficulties.

Option 2 – Approve a Council Tax increase of 7.99% and Adult Social Care Precept of 0.51%. This option permits an increase by the maximum amount permitted by DLUHC, but with a reduced Adult Social Care Precept. This balances the need to keep increases within an affordable limit for residents and utilises the additional flexibility provided by DLUHC.

Option 3 – Approve a Council Tax increase of 7.99% and Adult Social Care Precept of 2%. This is the maximum amount permitted under the additional flexibilities provided to the Council. This would allow for a total increase of 9.99% to be raised via council tax. The Government's stated view is that councils in the most severe financial failure and seeking multi-year support from Government, should continue to take all reasonable local steps

to support recovery including additional council tax increases. For this reason bespoke council tax referendum thresholds have been set for the Council.

Report – Introduction

2.1 As part of the Council's financial and policy planning process, Cabinet at its meeting on December 18th agreed draft revenue budget proposals for 2024/25 as the basis for consultation. The draft budget by necessity contained a number of assumptions on funding, both from Central Government grants and from Council Tax and Business Rates.

2.2 On 18 December the Provisional Finance Settlement was announced. The main features of it, and its impact on the Draft Report, are as follows:

- **“Core” Band D Council Tax.** The maximum increase of 2.99%, or £5 for Fire Authorities, and £15 for Police and Crime Commissioners. Draft proposals assumes that the maximum increase of 2.99% would be applied. However, in the Settlement it was announced that for Slough, a maximum increase is permitted of 7.99%, an additional 5%.

Each additional 1% on Band D Council Tax raises approximately £0.75m; the proposed 3.5% increase raises £3.744m.

- **Business Rates.** - this has increased in line with growth in Slough, and the budget has increased by £5.715m from £30.591m in 2023/24 to £36.306m in 2024/25.
- **Adult Social Care (ASC) Precept.** That 2% increase in Council Tax in respect of the ASC precept would be permitted. This was in line with assumptions. The proposal is that the precept will instead increase by 0.5%.
- **Revenue Support Grant** – to increase in line with the Consumer Price Index (CPI) as of September 2023. This was in line with assumptions.
- **Adult Social Care Grants.** The Social Care grant nationally increased by £692m to £4.5bn, with distribution of the grant based on the “Adults Relative Needs Formula”. This was in line with assumptions, with the final figure for Slough being just £10,362 more than estimated. Other specific adult social care funding, including grants for the Market Sustainability and Improvement Fund, the Discharge Fund and the Workforce Fund, as well as the long-established Improved Better Care Fund were all in line with assumptions.
- **Services Grant,** an unringfenced grant, was unexpectedly reduced from £483.3m to £76.9m nationally in the Settlement. The assumption in the

Draft Budget was that Slough would receive £1,021,967, but the allocation in the Settlement is £192,709 – a reduction of £829,258.

- **New Homes Bonus** will continue in 2024/25. However, there is a significant increase over what had been assumed in the Draft Report of £496,493.
- As well as the changes to funding outlined above there were some increases on the expenditure requirements, which amounted to £593k; of this £257k was related to the net cost of interest, and £336k related to an accounting adjustment required to correct an error made in setting the 2023/24 budget in respect of the Dedicated Schools Grant.

2.3 The details of the Settlement (Table 1), and the changes since the Draft Budget report (Table 2) are summarised below. In total, a gap of £1.874m has arisen as a result of those changes, and require additional proposals compared to the Draft Budget in order to close that gap.

Table 1: Slough Borough Council funding changes 2023/24 to 2024/25

	23/24 Budget	24/25 Budget	Change
Council Tax	-72,995	-82,424	-9,429
Business Rates	-30,591	-36,306	-5,715
Use of Budget Smoothing Reserve	-3,000	0	3,000
Social Care Grant	-7,760	-10,144	-2,384
Revenue Support Grant	-7,302	-7,786	-484
Business Rates Green Plant & Machinery Exemption	0	-68	-68
Better Care Fund	-3,989	-3,989	0
Services Grant	-1,225	-211	1,013
ASC Market Sustainability and Improvement Fund	-1,207	-1,815	-608
ASC Workforce Fund	-798	-440	358
ASC Discharge Fund	-559	-932	-373
New Home Bonus	-5	-501	-496
Total Funding	-129,431	-144,617	-15,186

2.4 Subsequent to the Settlement the Government announced a further funding package for Local Authorities, of £600m of which £500m is added to the Social Care Grant to bolster social care budgets; the remaining £100m comprises of an increase to the Funding Guarantee from 3% to 4%, £15m for Rural Services Delivery Grant, £3m for authorities with Internal Drainage Boards and the remainder distributed via the Services Grant. The Final Settlement announced on February 5th confirmed an increase in Slough's Social Care Grant of £1.084m, and in the Services Grant of £18,662.

Table 2: Changes to proposed Budget following Provisional Settlement

Changes to Draft Report	Draft Report	Revised Report	Change
Funding			
Council Tax	-79,795	-82,424	-2,628
Use of Budget Smoothing Reserve	-3,523	0	3,523
Social Care Grant	-9,089	-9,070	20
Services Grant	-1,022	-193	829
New Home Bonus	-5	-501	-496
Total Funding	-93,434	-92,187	1,247
Expenditure			
Interest Costs	2,708	2,965	257
Adjustment to correct DSG error	-336	0	336
Inflation on fees and charges	0	-23	-23
Adjustments to "above the line" grants:			
Market Sustainability & Improvement Fund	-1,817	-1,815	2
Adult Social Care Workforce Fund	-458	-440	18
Discharge Fund	-939	-932	7
Housing Benefit Admin Support Grant	-486	-456	30
Total Expenditure	-1,329	-702	627
Net Changes since Draft Report (Total Funding plus Total Expenditure)			1,874

- 2.5 To address this, further proposals were put forward, and they are as outlined in the table below, with the balancing item of £211k taken to contingency:

Table 3: Proposals to address changes since the Draft Report

Changes to Draft Report	Draft Report
Funding	
Increased Social Care Funding	1,084
Other Increases in Funding	87
Adult Social Care, Operational Savings	158
Environmental Services Restructure	200
School Transport	100
Children's Services Restructure	50
Bring forward review of The Curve	175
Removal of Customer Services growth bid	181
Reduction in IT growth proposal	50
Balance taken to contingency	-211
Total Expenditure	1,874
Net Changes since Draft Report (Total Funding plus Total Expenditure)	0

- 2.6 When Full Council considers the final report at their meeting on 7th March 2024, all Councillors will need to ensure that they have read and understood the contents of the S151 Officers Section 25 report. This personal report provides the Statutory Finance Officer's professional advice in relation to the robustness of estimates and the adequacy of the levels of reserves at Slough. This is appended at Appendix A and Cabinet should have due regard to it when making recommendations to Council. Council must have due regard to this report when making its determinations.

3 MEDIUM TERM FINANCIAL STRATEGY 2024/25 - 2027/28

- 3.1 Preparations for the 2024/25 budget focussed on the MTFS for 2024/25 to 2027/28. This brings together the existing budget and known or anticipated changes over the coming 4 years. The initial figures in the MTFS were based on the Capitalisation Direction (CD) model agreed as part of the budget setting process for 2023/24. Known, or forecast, changes have been made to those numbers. Exceptional approval has been granted by the DLUHC Secretary of State to treat revenue expenditure as capital in order for Slough to set a legal budget. The use of exceptional support over the life of the medium term shows that the Council remains in a challenging financial position, the extent of which cannot be underestimated.
- 3.2 Setting a MTFS is a key part of the Council learning to live within its means. Setting a budget and medium term financial plan must underpin and provide the resources by which the Council delivers its Corporate Plan. A refreshed Corporate plan for 2023-27 was agreed during the financial year 2023/24 with the following 3 priorities:
- A borough for Children and Young People to Thrive
 - A town where residents can live healthier, safer and more independent lives
 - A cleaner, healthier and more prosperous Slough
- 3.3 The resources are allocated in these budget proposals look to ensure that we are able to deliver against these priorities. At the same time, the Council is aware that it needs to live within its means, deliver Best Value services and ensure that it is able to become financially sustainable and reduce the need for exceptional support that has been granted through the CD model.
- 3.4 The CD model contained best estimates at that time for Slough's budget requirements over the years to come, and the value of the exceptional capitalisation of revenue expenditure required, which Slough is required to reduce over time. Those figures were shared with DLUHC and published as follows:

Table 4 – Budget Deficit to be funded from Capitalisation Directions

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
CD Requirement	31,575	23,078	13,909	9,151	3,260	0
Year on Year Change		(8,497)	(9,169)	(4,758)	(5,891)	(3,260)

Any variation from the CD requirement shown in this table requires DLUHC approval and Commissioner support. These amounts also remain as "minded to" amounts of support until the Statement of Accounts for each relevant financial year is produced and finalised. On this basis, any changes in the

MTFS from figures in the CD model must be balanced by the savings requirement.

3.5 The most significant changes are as follows:

- Savings of £12.9m were built into the CD model every year from 2024/25 to 2028/29, reducing in 2029/30 (to £8.5m). The savings for 2024/25 amount to £12.206m. Specific proposals for future years amount to £6.836m in 2025/26 and £1.796m in 2026/27. A summary of the proposals is in Appendix E.
- Growth Requirements in 2024/25 are £18.327m. This includes specific proposals amounting to £13.855m and estimated inflationary pressures of £4.472m. Of the specific proposals, £9.526m is to right-size existing budgets for Adult Social Care and Homelessness. Growth proposals have also been incorporated into the MTFS for the subsequent 2 financial years. A summary of submissions is given in Appendix D3 and expanded on in section 5 below.
- Over the medium term financial period, Slough will need to transform the way it operates. In light of this, a £2m budget has been set aside in the financial years 24/25 and 25/26 as part of these budget proposals. This is intended to pump prime activity, including funding some staffing to focus solely on transformation, but also to act as a place to initiate activity. The anticipation is that the transformation fund will reduce overall net costs as well as drive improved efficiency over and above anything already included in this budget. The use of the transformation fund will have to be on the basis of strong business cases with well-evidenced outcomes only. During the financial year 2024/25 the use of these funds will be closely monitored and any additional reductions in cost included in future year budget setting. Initially this will be funded from a transfer from the Budget Smoothing Reserves, utilising one off funds for one off costs. Should an increase to be required to deliver the agreed operating model then Cabinet should be delegated to increase this fund on receipt of a report and business plan.
- In addition to specific growth proposals, the MTFS builds in an estimate of £5m per annum for growth that may emerge in the years 2025/26 onwards. This broadly re-aligns growth expectations from 2025/26 onwards with the original CD model.
- The MTFS builds in estimates for contractual and pay inflation. Contractual inflation has been estimated on the basis of the forecast figure for CPI. This was set at 2.9% for 2024/25 and 2% for 2025/26 based on the consensus forecasts for the UK economy as published by HM Treasury. Pay award calculations are based on an assumed 4% in 2024/25 and 2% thereafter.
- The total for growth in future years is £9.160m in 2025/26, £9.542m in 2026/27 and £9.608m in 2027/28. This compares to the CD Model which allowed for £11.4m growth per year including pay inflation of £1.4m. It will be important to continue to refresh these assumptions at least annually as part of future budget setting, as restricting growth to these figures is critical to maintaining a sustainable budget.

- Minimum Revenue Provision (MRP) was expected to be showing a reduction in 2024/25 of £2.8m but instead, due to the issues regarding application of capital receipts, is expected to increase by £2.722m, to £16.114m, with a significant fall (£3.695m) expected in 2025/26 when more asset sales are expected, which will lead to a payment of debt. This is based on the best information currently available, and relies on achieving asset sales in the timeline assumed. This will have to be closely monitored, managed and reported on through our budget management reporting, and the impact of any variations be clearly identified at as early as stage as possible.
- Net interest costs show an increase of £3.0m in 2024/25. This is a combination of the costs of interest on loans from the Public Works Loan Board (PWLB), and market loans, net of interest earned on investments and from loans to Council owned companies. Although some £75m of existing loans with the PWLB need to be refinanced at substantially higher interest rates than the maturing loan, there is some mitigation with market loans reducing significantly. The net impact is that costs of loans is increasing, by about £1.6m. Additionally, interest earned on investments, including to Council owned companies, reduces by £1.4m in 2024/25. This is addressed in more detail in the Treasury Management Strategy.
- Greater than expected receipts from Business Rates, a higher Council Tax Base than originally assumed, and a Council Tax increase proposed of 8.5% have led to the contribution from the Collection Fund increasing in 2024/25 to £15.144m compared to £4.5m in the CD model, with further increases (although at a lower scale) in later years.
- A reduction in support from the Capitalisation Direction of £3.008m per annum from 2025/26 onwards primarily arising from the extra revenue raised by increasing the Council Tax by 8.5% in 2024/25
- Government grants were assumed to show no change in future years in the CD model. However, the Settlement shows them increasing by £1.9m, partly driven by the September CPI figure, and also taking account of increases in Social Care grants not factored into the model. (Note, the Settlement does not include the further announcement made of an additional £600m funding, shown separately for transparency purposes.)

The MTFS is prepared on the basis that there will be no adjustments to the budget deficit as defined in the CD model summarised in Table 4 above.

3.6 Taking account of these changes and caveats, the MTFS is, at a very high level, as shown in Table 5 below. A more detailed table is given in Appendix C. In this table the numbers are the annual *changes* to budgeted figures, not the revised budgets. The projected budget figures for each directorate over the coming years, based on the changes in the MTFS table, are shown in

Table 6. In addition, a more detailed breakdown of the budget for each directorate for 2024/25 is given in Appendix D2.

Table 5 – MTFS 2024-25 to 2027-28

MTFS Scenario Planning		2024-25	2025-26	2026-27	2027-28
Underlying Gap	Underlying budget pressure rolling forward	31,575	23,078	13,909	9,151
	Total C/F	31,575	23,078	13,909	9,151
PRESSURES					
Prior Year Gap b/f			(0)	0	0
Pay Award	6% in 23/24, 4% in 24/25, then 2% pa	2,660	1,383	1,411	1,439
Contract Inflation	CPI & RPIX - keep under review	1,812	1,496	1,428	1,466
Growth	Growth and Pressure submissions	13,855	7,281	6,703	6,703
CD Adjustments	MRP, Assets, Time Limited Budgets, Companies, Reserves, Interest	2,717	(4,841)	(2,624)	886
	TOTAL GROWTH/PRESSURES	21,045	5,319	6,918	10,495
FINANCING					
Grants	As per LG Finance Settlement Dec 2022	(3,012)	(367)	(220)	(220)
Council Tax	Increase by max allowed 4.99, 2/5 8.5%	(9,429)	(5,693)	(6,056)	(6,441)
Business Rates	Based on revised estimates	(5,715)	(1,591)	(2,777)	(695)
Reserves	From Smoothing Reserve and carry forward	821	0	2,000	0
	TOTAL FINANCING	(17,336)	(7,652)	(7,053)	(7,356)
Savings	Savings Target	(12,206)	(6,836)	(4,623)	(9,030)
	NET BUDGET GAP	23,078	13,909	9,151	3,260
	Savings Proposed	(12,206)	(6,836)	(1,796)	
	Gap to be closed	(0)	0	2,827	9,030

- 3.7 The following table shows summary budgets for the next 4 years. This shows large increases in the Corporate Budgets line. At this stage estimated pressures for contractual and pay inflation are included here pending detailed work to estimate them at directorate level. These will be vired to Directorates at the earliest opportunity during the relevant financial year.
- 3.8 The importance of managing any budget set cannot be under-estimated. In the financial year 2023/24 there is a significant overspend that, if it cannot be reduced to zero, will have to be funded from one-off sources which reduces the capacity of the organisation to manage any future financial shocks that may arise such as further economic instability, significant demographic demand increases or changes in national policy that impact on Slough. Setting realistic budgets and managing to those are a key part of improving our financial resilience. The Council also has outstanding accounts for prior financial years which may need a draw down from the Budget Smoothing Reserve, which would further impact on the ability to manage pressures. The s25 report at Appendix A covers this in more detail.
- 3.9 There is a proposed draw down from the Budget Smoothing Reserve of £2m per annum in 2024/25 and 2025/26 which is for Transformation funding, set aside as part of this budget. It is recognised that without some additional pump-priming money, the delivery of sustainable transformation will not be possible, and delivery of ongoing, sustainable efficiencies will be more challenging to find for future years. Any additional savings found through

transformation will be considered as part of future year's budget setting. The plans contain a contribution to the General Fund reserve of £1m per annum, in line with the policy on strengthening the balance sheet.

Table 6 Summary Budgets 2024/25 to 2027/28

	2023/24 Original Budget	2023/24 Current Budget	2024/25 Proposed Budget	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
	£'000	£'000	£'000	£'000	£'000	£'000
Adults Services	16,637	28,419	35,572	36,204	36,795	36,795
Children's Services	10,167	9,248	9,583	9,583	9,583	9,583
Slough Children First	36,067	45,826	39,043	38,521	39,301	40,097
Regeneration, Housing and Environment	13,817	16,302	14,426	10,317	9,392	9,392
Public Health and Public Protection	931	1,304	1,185	1,239	1,189	1,189
Strategy and Transformation	11,442	12,454	12,723	12,398	12,589	12,589
Law and Governance	2,221	2,292	2,342	2,111	2,111	2,111
Finance & Commercial (s151)	4,299	5,783	4,279	2,079	2,079	2,079
Total Service Budgets	95,581	121,629	119,152	112,451	113,039	113,835
Corporate Budgets:						
Other Corporate Budgets	25,851	12,874	11,419	20,298	26,137	35,745
Contribution to General Reserve	-3,000	-3,000	1,000	1,000	1,000	1,000
Pension Deficit	5,014	5,014	5,014	5,014	5,014	5,014
Minimum Revenue Provision	13,393	13,393	16,114	12,419	11,115	11,205
Capital Financing	6,539	6,539	9,503	9,503	9,503	9,503
Total Corporate Budgets	47,796	34,819	43,050	48,235	52,769	62,467
Total Expenditure	143,377	156,449	162,203	160,686	165,807	176,302
Funded By:						
Council Tax Income	-72,995	-72,995	-82,424	-88,117	-94,173	-100,614
Business Rates - Local Share	-30,591	-30,591	-36,306	-37,897	-40,674	-41,369
Revenue Support Grant	-7,302	-7,302	-7,854	-7,891	-7,891	-7,891
Other Government Grants	-914	-8,674	-10,541	-10,871	-11,091	-11,311
Budget Smoothing Reserve	0	-5,312	-2,000	-2,000	0	0
Capitalisation Direction	-31,575	-31,575	-23,078	-13,909	-9,151	-3,260
Total Funding	-143,377	-156,449	-162,203	-160,685	-162,980	-164,445
General Fund Balanced Budget	0	0	0	0	2,827	11,857

NB 1. "Other Corporate Budgets" in 24/25 onwards contains all Pay Inflation and in later years all contractual inflation

NB 2. Minor movements of functions between Directorates means the budgets for Children's and Regeneration slightly differ between this and the Budget Monitoring report

3.10 Table 6 above shows that there have been some changes to the original 2023/24 budget that have been agreed in-year and provides better comparative information for future years budgets. There are two changes which are as follows:

- There was a draw down from the budget smoothing reserve of £5.312m that was used to fund prior year losses in Slough Childrens First and was agreed at the cabinet meeting in September 2023
- Grant expenditure and income of £7.8m had to be reflected in both the funding and service expenditure lines and these had not been included in the original budget.

- 3.11 A breakdown of the proposed budget for the Council in 2024/25 is given in Appendix D1, with more detailed breakdowns for each directorate given in Appendix D2.

4 PROVISIONAL LOCAL GOVERNMENT FINANCE SETTLEMENT 2024/25

- 4.1 Last year's Autumn statement made some changes to the 2021 Spending Review, which had laid out spending plans for 2022/23 to 2024/25 for government departments. The original plans were flat for Councils, except for increased funding for Adult Social Care. The changes announced included:

- Confirmation Revenue Support Grant would increase by September's CPI. This was 6.7% and is worth £7.786m to Slough, an increase of £0.484m.
- Additional funding for Social Care of £1 billion nationally in 2023/24 and £1.7bn in 2024/25. This is worth £9.070m, an increase of £1.310m.
- Money set aside for Adult Social Care funding reforms of £1.265bn (23/24) and £1.877bn (24/25) to still be awarded to Councils, but to meet existing pressures with the reforms delayed by 2 years. This grant is intended to be used to increase fees paid to providers, improve social care workforce capacity, and reduce adult social care waiting times.
- Two further grants for Adult Social Care are the Discharge Fund (to support the safe and timely discharge from hospital to reduce the number of people delayed there waiting for social care) and the Workforce Fund to help with recruitment and retention within social care also had their amounts confirmed, at £0.932m and £0.440m respectively.
- The New Homes Bonus, a grant paid by Central Government to councils to reflect and incentivise new housing, will be £0.502m in 2024/25, an increase of £0.497m on 2023/24.
- The Services Grant is provided to all tiers of local government in recognition of the vital services delivered by Councils. As such there is no ring-fence or condition applied to this grant. Slough's grant has been confirmed as falling from £1.225m to £0.193m.
- The referendum limits for Council Tax increases for most councils are 2.99%, with Councils with Social Care Responsibilities able to increase the Adult Social Care precept by up to 2% per year. In 2023/24 Slough was granted the power to increase its Council Tax rate above the referendum limit in light of its financial challenges, and duly did so, raising the rate by 7.99%, with an additional 2% for the Adult Social Care precept. Power to repeat this uplift has once again been granted for 2024/25.

- Following discussions with DLUHC, where up to 9.99% was permissible and that request for exceptional support must be minimised, the Council has proposed to increase Council Tax once again by 7.99%, the maximum permitted without triggering a referendum, but limiting the Adult Social Care precept increase to 0.5%. The remainder of the MTFS period assumes an increase of 2.99% per year plus an Adult Social Care precept of 2% per year. (A total of 4.99%)
- Confirmation that the small business rating multiplier will be frozen for FY24/25 and the standard multiplier will be increased in line with the September Consumer Price Index (CPI). These two multipliers will be de-coupled following the recent Non-Domestic Rating Act 2023. As a result, different indexation factors will be applied. This will ensure the small businesses will be protected from increases in their business rates.

4.2 In addition to the figures outlined above, other funding sources are in place as follows

- The Better Care Fund (BCF) is a pooled budget which consists of several schemes, some of which are managed by the Council and some by the Integrated Care Board (ICB). The NHS contribution to adult social care through the BCF is expected to increase by 5.67% in 2024/25. The BCF is spent on schemes agreed between the Council and the ICB. The Improved Better Care Fund (iBCF) is expected to stay at its 2023/24 level, or £3.989m for Slough.
- There is a ring-fence on Public Health expenditure. Slough's grant for 2024/25 has been confirmed as £8.214m.
- The Housing Benefit administration subsidy grant. This is estimated to be £0.456m in 2024/25

Council Tax

4.3 Council Tax at present levels is expected to generate total income of £72.863m in 2024/25, before any change to the Tax Base is factored in, and before any increase to rates is applied. The Council Tax base is expected to broadly increase by around 2% per annum, however there is a bigger jump in 2024/25 at 2.78%. The Council Tax Base for 2024/25 has been estimated at 44,358 Band D equivalents which at current levels would generate total income of £74.888m in 2024/25 based on a collection rate of 99%. This is considered a stretch target on the percentage in last year's budget (98.3%) and will be closely monitored through the year.

4.4 This represents an increase of 1030.2 in the Council Tax base arising from the occupation of new properties during 2024/25.

- 4.5 The Government limits Council Tax increases by requiring councils to hold a local referendum for any increases equal to or more than a threshold percentage which is normally included in the Local Government Financial Settlement. This is currently 2.99% plus an option for Councils with responsibility for adult social care, such as Slough, to increase the Adult Social Care precept with a 2% increase on Council Tax. In 2023/24 Slough was granted the power to increase its Council Tax rate above the referendum limit in light of its financial challenges, and duly did so, raising the rate by 9.99%. For 2024/25 Slough has been granted the power to increase its Council Tax rate once again by 9.99%, including 2% for the Adult Social Care precept. However, the recommendation is that it increases the rate by 8.50%, 7.99% for Council Tax, and 0.51% for the precept.
- 4.6 An increase of 8.5% in the Council Tax brings the Band D rate to £1,831.69 compared to £1,688.19 in 2023/24. With a Council Tax Base of 44,358.44 this gives a budget in 2024/25 of £81.251m. If the full 9.99%, with a 2% increase to the precept, had been applied Council Tax at Band D would have been £1,856.84, and would raise a further £1.116m.

Business Rates

- 4.7 The next largest funding stream relates to Business Rates. Total business rates income for 2024/25 has been estimated as £119.961m. This is distributed as follows:

	Central government £'000	Slough Borough Council £'000	Berkshire Fire Authority £'000	Total £'000
Gross share of rates	59,981	58,781	1,200	119,961
% share	50%	49%	1%	100%

- 4.8 The Business Rates system is a complex one. Although the rates income is derived from local businesses, the retained share of Business Rates from every local authority are redistributed across the country based on assumed need and a top-up and tariff system equalises business rate income across the country. Then there is a levy imposed on the growth above baseline funding level. For Slough this is 39.4% of any growth above the baseline.
- 4.9 The Council's share of business rates (£58.781 m) reduced for the tariff and other adjustments to reach a final budgeted amount of Business Rates of £41,421m, as follows:

2024/25 Business Rates funding:	£'000
Gross business rates	119,961
Slough's share (49%) of total NNDR income	58,781
s31 grant to compensate reliefs and indexation and admin grant	11,885
Tariff	(26,873)
Levy	(2,372)
Subtotal	41,421
Total deficit on Business Rates recognised in 2024/25	(5,115)
	36,306

- 4.10 Businesses were given some protection by Government, in 2020/21, via grants, Business Rate reliefs and the furlough scheme. Unfortunately, the pandemic has resulted in continued hardships for local businesses, and some are not sustainable. This and the application of expanded reliefs for retail, hospitality and leisure businesses has resulted in reduced Business Rates income against what was expected to be collected for 2023/24, leading to an estimated deficit that under accounting rules must be recognised in 2024/25.
- 4.11 In addition, the Government has implemented a revaluation of rateable properties to take effect from 1 April 2023. Whilst transitional protection will be provided to businesses to ensure any changes are implemented gradually, the gross rates for rateable properties have increased in 2023/24. This is likely to result in an increase in the number of appeals and therefore the position above (the estimated deficit to be recognised in 2024/2025) includes the effect of an increase to the provision for appeals in respect of this.
- 4.12 In general, Business rates income can be subject to significant volatility; one or two empty properties or a higher than provided level of appeals or bad debt can have a substantial impact on the level of business rates collected.

Dedicated Schools Grant (DSG)

- 4.13 The Dedicated Schools Grant provides funding for schools and is split into four blocks. For a period of 3 years up to 31st March 2026, any deficit associated with the DSG is kept off local authorities' balance sheet due to a statutory override as set out in The Local Authorities Capital Finance and Accounting (England) Regulations. These regulations also prohibit local authorities from contributing from the General Fund to reduce the deficit
- 4.14 Allocations to local authorities for 2024/25 were published on 19th December 2023. The allocations to Slough are summarised in the table below:

Block	2023/24	2024/25	Change	Change
	Funding	Funding		
	£'000	£'000	£'000	%
Schools Block ¹	162,757	172,308	9,550	5.87%
High Needs Block ²	36,547	37,481	1,024	2.80%
Central Schools Services Block	785	840	55	8.28%
Early Year Block ³	14,883	20,886	6,003	40.33%
Total	214,972	231,515	16,543	7.70%

Note 1:- In addition to the DSG Schools Block Funding there was a Main Stream Additional Grant (MSAG) of £5.433 million in 2023/24. When added to the schools block funding above this takes mainstream schools funding to £168.190 million in 2023/24. MSAG is incorporated into the 2024/25 Schools Block allocations.

Note 2:- The HNB Allocation 2023/24 was amended by DfE in July 2023 to reflect subsequent data on places and import/export figures.

Note3:- The EYB Allocation 2023/24 was amended by the DfE in July 2023 to reflect the latest EY census data from January 2023. This amendment was in relation to 2022/23 funding. The EYB allocation 2024/25 may be revised for 2023/24 when the January 2024 census data becomes available.

- 4.15 Transfers between individual blocks of the DSG are allowed subject to certain regulations. Schools Forum at its meeting in January 2024 agreed to transfer 0.5% of the Schools Block to the High Needs Block with the caveat that, if required, £100,000 of this balance was to be transferred to CSSB to support admissions activities as per the previous two years. Further analysis of the CSSB budget for 2024/25 indicated that this block transfer of £100,000 was necessary, resulting in a High Needs Block transfer of £761,539. The 0.5% School Block transfer to the High Needs block, adjusted for the £0.1m transfer to the Central Schools block has been assumed to be agreed annually until 2026/27 in the deficit management plan, as agreed with the DfE, as part of the Safety Valve Agreement.
- 4.16 The Council has been participating in the Department for Education's (DfE) Safety Valve programme and has been engaging with the DfE to support the process of recovery. The programme sees Councils achieve a surplus on the in-year balance on the DSG, and historic deficits get written off. The cumulative Dedicated Schools Grant deficit to the end of 2022/23 is £14.8m after a Safety Valve contribution (or deficit write-off) of £10.8m in 2022/23. There is a forecast surplus in 2023/24 of £0.6m which will bring the cumulative deficit down to £14.2m. A further Safety Valve contribution in 2023/24 of £3.2m will bring this down to £11m.
- 4.17 A separate report is presented to Cabinet alongside this report with a more detailed update on the distribution of the DSG.

5 BUDGET PROPOSALS

- 5.1 In preparing draft budget proposals for 2024/25 and changes to the MTFs in later years each directorate has considered potential pressures on its services laid out in Appendix B. The proposals are summarised in the tables below.
- 5.2 Most proposals were scrutinised by senior officers and Cabinet members in a series of Star Chamber budget challenge meetings in November 2023. The additional proposals required due to the impact of the Settlement on previous estimates (para 2.5) have been challenged on an individual basis.

Table 7 Summary of Pressures

Pressures BY TYPE	23/24	New	Service	TOTAL	TOTAL	TOTAL	
Directorate	Budget	Rebasing	Statutory	Pressure	24/25	25/26	26/27
Adults Services	27.822	8.126	-	1.504	9.630	1.461	1.512
Children's Services	49.13	0.357	-	-	0.357	-	-
Regeneration, Housing & Environment	17.271	1.400	-	-	1.400	-	-
Public Health & Public Protection	1.952	-	-	-	-	-	-
Strategy and Transformation	11.745	-	-	1.335	1.335	0.001	0.191
Law and Governance	0.664	-	-	-	-	-	-
Finance & Commercial	5.308	-	0.378	0.155	0.533	-	-
plus Cross-Council					0.600		
TOTAL	113.892	9.883	0.378	2.994	13.855	1.462	1.703

- 5.3 Total pressures amount to £13.855m. Of this figure, £9.883m is to re-base the current budget which is showing a significant in year overspend. The Statutory pressure against Finance & Commercial is an increase in External Audit Fees which is set centrally and over which the Council has no control.
- 5.4 The pressures in Adult Social Care directly support strategic priority 2 (“A town where residents can live healthier, safer and more independent lives”) as laid out in the Council’s Corporate Plan “A Fresh Start for Slough”. The pressures in Finance and in Strategy are all considered unavoidable.
- 5.5 The pressures outlined in the table above are based on discrete, identified pressures. They exclude contract and pay inflation; however, contract inflation is built into the Directorate budget totals shown in table 6 above.
- 5.6 Directorates also considered what savings could be achieved, and these are summarised below. These may come from more efficient services, a service change of redesign or increases in income through fees, charges and other funding. The figures in the tables are net savings figures after any investments required to deliver them.

Table 8 Summary of Savings

Savings BY TYPE	23/24			Service	TOTAL	TOTAL	TOTAL
Directorate	Budget	Efficiency	Income	Reduction	24/25	25/26	26/27
Adults Services	27.822	1.081	1.457	0.350	2.888	0.829	0.921
Children's Services	49.13	0.692	-	-	0.692	-	-
Regeneration, Housing & Environ	17.271	3.025	0.725	0.686	4.436	3.485	0.825
Public Health & Public Protection	1.952	0.124	0.020	-	0.144	(0.054)	-
Strategy and Transformation	11.745	0.844	-	-	0.844	0.145	-
Law and Governance	0.664	0.039	-	-	0.039	0.231	0.050
Finance & Commercial	5.308	1.090	1.050	-	2.140	2.200	-
plus Cross-Council		0.750	0.250	-	1.000	-	-
TOTAL	113.892	7.645	3.502	1.036	12.183	6.836	1.796

5.7 Total savings offered up amount to £12.183m with subsequent impacts in 2025/26 of £6.836m and in 2026/27 of £1.796m. Roughly 63% of the savings (£7.645m) are from efficiency measures, and £3.502m from income raising measures. Only £1.036m constitute reductions in service. On top of the £12.183m outlined in the table above there is a further £0.023m from fee increases as per the Fees and Charges section of the report.

5.8 In considering the deliverability of each saving, a risk rating, Red, Amber and Green, was applied. The summary is in the table below. The table shows that of the proposals £6.471m are considered low risk of non-deliverability, and £4.475m are considered medium risk. This leaves £1.237m of savings considered to have a higher risk of non-deliverability. The risk is mitigated by holding a sum in contingency for non-delivery, set at £1.5m per year from a total contingency budget of £3.484m. The red risk saving in Adults Services is in respect of reducing the cost of care via the use of Equipment and Technology, as substantial savings have already been achieved over the last 2 years; the red risk saving at a Cross-Council level is in respect of Strategic Commissioning, which will be a very complex programme, and is prudently held as high risk until detailed plans are developed.

Table 9 Risk Rating of Savings Proposals

Savings BY DELIVERABILITY	Green - Low	Amber - Medium	Red - High	TOTAL
Directorate				
Adults Services	1.266	1.322	0.300	2.888
Children's Services	0.505	-	0.187	0.692
Regeneration, Housing & Environment	2.404	2.032	-	4.436
Public Health & Public Protection	0.020	0.124	-	0.144
Strategy and Transformation	0.817	0.027	-	0.844
Law and Governance	0.039	-	-	0.039
Finance & Commercial	1.170	0.970	-	2.140
Cross-Council	0.250	-	0.750	1.000
TOTAL	6.471	4.475	1.237	12.183

- 5.9 Setting the budget and agreeing the level of Council Tax are major policy decisions for the Council. It is also the case that some individual savings proposals are also major Policy decisions. A full list of proposals is laid out in Appendix E.

Council – wide issues

- 5.10 Aside from the specific directorate growth proposals laid out in Appendix D3 there are some Council wide issues that impact on all budgets which need to be considered as part of the budget setting process.

Provision for inflation and pay awards

- 5.11 The MTFs incorporates assumptions on inflation for both expenditure and income. In the building of the 2023/24 budget no allowance was made for inflation in directorate budgets, and it was held in a Corporate Contingency budget. At its meeting of September 18th Cabinet resolved that the 2024/25 Budget would be built on the basis of such pressures being built into Directorate budgets.
- 5.12 Most contractual commitments build in inflation at either CPI or RPI and the Government's central forecast for 2024 for these inflationary indices has been used as appropriate. (2.9% and 3.9% respectively). The one exception has been insurance, where 5% is estimated. The total built into budgets for 2024/25 is £1.812m.
- 5.13 The pay award has been assumed to be 4% in 2024/25 and 2% in later years. As with contract inflation, this has been applied to Directorate budgets, and in 2024/25 is worth £2.660m'

Fees and Charges

- 5.14 Increases in fees and charges are determined by overall economic factors, which impact on the ability or willingness of customers to pay higher charges. The following criteria apply:
- Fees and charges should aim to cover the total costs of delivering the service with total cost following the definition of the Chartered Institute of Public Finance and Accountancy
 - where a service operates in free market conditions, fees and charges should not distort the market, and should be set at the market rate, subject to compliance with legal obligations
 - Fees and charges for some services are set in line with legal obligations and parameters under appropriate legislation

- 5.15 Certain fees are determined by statute. A number of the budget proposals are based on changing fees and charges beyond an inflationary uplift, and improving the collection of monies due to the Council. These have been changed to reflect the true cost of delivery of services or where the statutory maximum levels have been uplifted.
- 5.16 Where fees and charges are not determined by statute, and are not the subject of a specific proposal in this Budget, the proposals are in the main based on applying the Consumer Price Index (CPI) inflation rate in September 2023 of 6.7%. This is in line with the Framework for Fees and Charges agreed by Cabinet in March 2022.
- 5.17 There are some exceptions. The number of different charges in place is extensive (there are approaching 700 different charges), and therefore this list is not exhaustive:

Less than 6.7%

Where fees and charges have been raised by less than inflation this is due to one of the following reasons:

- a. based on a judgement that increasing by more might lead to a charge that is higher than the full cost of providing that service
- b. Where raising the fees and charges by more than inflation would lead to a drop off in service such that the level of income raised would actually reduce.
- c. Rounding, for example a charge of 20p can be raised by 5% to 21p, or 10% to 22p, or not at all
- d. Where there is an agenda to, for example, increase up-take of a service, and where a fee uplift is in conflict with that.

Examples of no uplift to fees include Children's Centres, fees for cricket pitches, hire of venues and Local Land Charges.

More than 6.7%

The following areas are examples of where the proposed fee uplift is subject to fee increases in excess of 6.7%, other than where rounding the charge is the explanation. Once again, this list is not exhaustive.

Permits

A variety of permits have increased above 6.7% with some permits increasing from 7.1% for unauthorised skips up till 100% for the increase for a crane permit from £250 to £500. The prices for the permits were individually reviewed and compared to our geographical neighbours to ensure that our fees were appropriate.

Highways

In respect of dropped crossings and access bar markings, fees are proposed to increase in the range of 5% to 20%, as an example the inspection fee for a dropped crossing is proposed to go from £110 to £130, and 18% increase. This cost is based on the review of inflation and the additional officer time required as well as increased civils costs.

Parking

In respect of parking permits, visitor vouchers, and dispensations, there is a range from 7% for most to 20% for visitor vouchers (book of 5, 3 hours from £5 to £6) and a Carers Permit, from £25 to £30. These costs have been increased above 6.7% due to rounding of costs

Miscellaneous

Planning and Building Control fees are all proposed to increase by 10% to reflect the additional cost of inflation and to ensure we were comparable with our neighbouring authorities.

Highway Development fees are all proposed to increase by 15% to reflect the increased cost of officer time and inflation. This is a cost that is paid for by external developers and not Slough citizens.

The fees for Weddings and Civil Partnerships is proposed to increase by 10% the charges were reviewed to ensure that they comparable with our neighbouring authorities.

Lockers for the allotments are proposed to increase by 20% from £13.10 to £15.72 so the council is no longer subsidy the cost.

Burials and cremations see a range of fee uplifts proposed, including one price reduction of 8.6% (a direct cremation) and one fee increase of 61% (Weekend Digging fees). These costs were reviewed by benchmarking against neighbouring authorities that have these facilities.

Garden Waste is proposed to have a 10% fee increase this is due to a rounding from taking the charge from £50 to £55.

Fixed penalties for certain enviro-crime offences have been increased in line with the maximum limits being increased in legislation and to ensure the penalties provide an appropriate deterrence and sanction for offending behaviour.

Contingency

- 5.18 The approach to Contingency is proposed to change from last year's, which includes, as mentioned above, inflationary pressures (and other anticipated pressures) in a central Contingency budget. The approach this year has been to identify and build into Directorate budgets those anticipated pressures, except the pay award. An amount is held in contingency for this, and when any pay award for 2024/25 is announced will be distributed then.
- 5.19 It is also necessary to budget for the income that will be lost from assets that the Council is looking to sell, otherwise a shortfall will be created in revenue budgets. It is only necessary to distribute the budget at the point an asset is sold, and the relevant income budget then faces the shortfall. A budget of £1.283m has been set aside within the Contingency budget for this express purpose.
- 5.20 Nevertheless, it is prudent to allow for a central contingency, not least as the savings proposals and management of demand pressures are so challenging, as evidenced by the latest budget monitoring report. The contingency budget is proposed to be £3.5m (not including the figures earmarked for pay award and loss of income above). This is a reduction of £1.5m from £23/24. It is considered justified for two main reasons. Firstly, there is a general reserve of £20m and a budget smoothing reserve of £35m. Secondly, some £3m of the contingency in 2023/24 is for non-delivery of savings. The savings target in 2024/25 is half the savings target of 2023/24 and the approach to identifying and agreeing savings for 2024/25 has seen a greater number of internal challenge sessions, ensuring ownership of savings at officer and member level, and therefore they are more likely to be deliverable.
- 5.21 If during the financial year, a saving is identified to be at risk of non-delivery then the expectation is in the first instance that the department that originally identified the saving should seek an alternate proposal to meet the pressure. If it is not possible to do so, then the Council should look to manage those pressures down. The contingency is therefore the last resort for managing the pressure that is identified. The plan should be that any contingency sum not used at the end of the year could then be used to either strengthen the reserve position of the Council or reduce the need for CD for that year. Contingency should not be anticipated to be spent in-year.
- 5.22 The current year's budget contains a £3m drawdown from reserves. It is not prudent to continue to draw from reserves to finance on-going budgets, and so the 2024/25 budget requires £3m adjustment to revert to a zero budget.

- 5.23 Interest costs show an increase of £1.5m in 2024/25. This is a combination of the costs of interest on loans from the Public Works Loan Board (PWLB), and market loans, net of interest earned on investments and from loans to Council owned companies. Although some £75m of existing loans with the PWLB need to be refinanced at substantially higher interest rates than the maturing loan, market loans are coming to an end. The net impact on borrowing costs of these changes is a pressure of £1.5m.
- 5.24 Interest earned on investment is expected to be £2.7m in 2024/25, down from this year's budget of £4.2m, a pressure of £1.5m. The impact therefore on net interest costs is a pressure of £3.0m.
- 5.25 As detailed above in para 3.5 the (MRP) has been completely reviewed and is now expected to need increasing by £2.393m to £15.786m in 2024/25, before dropping back again in 2025/26.

6 Directorate Service Updates

Adults Services

- 6.1 The directorate comprises of Adult Social Care Operations, Mental Health and People Strategy & Commissioning,
- 6.2 Adult Operations provides multi-disciplinary social care Assessment & support for some of the most vulnerable people in Sough, including from:
- Hospital Discharges
 - Social Work
 - Occupational Therapists (OT)
 - Care & Support planning
 - Reablement & Safeguarding
 - And support for people in their own home
- 6.3 Mental Health - provides mental health services to residents in Slough and surrounding areas. Community Mental Health Team (CMHT) works with the local NHS, Berkshire Health Care NHS Trust (BHFT) to provide joint resources by way of Service Level Agreement (SLA), to avoid duplications in service provision, jointly purchase services to meet clients' needs or combine staffing resources to effect efficient mental health outcomes
- 6.4 People, Strategy & Commissioning - manage the care market, provide Quality Assurance, procurement & management of contracts, and Brokerage of Support Packages

Current service pressures

6.5 Current Service pressures and risks include:

- Price increases for care linked to the “Cost of Care” reforms and Market Sustainability Plan; although this attracts grant funding, this may not be permanent, but any price increases likely will be
- National Living Wage increases may also have an impact on provider costs, and therefore the prices they wish to charge, such that the grant funding above is insufficient to fund the increased costs
- Clients with increasing complexities, resulting in more expensive specialist provision.
- The introduction of CQC assurance and inspection regime for Social Care in Local Authorities putting additional pressure on staff undertaking preparatory works.
- Cost of living crisis and impact on underlying cost of care provision, including vulnerable clients with limited scope to increase their income
- Difficulties recruiting in a highly competitive employment market

6.6 There are significant risks and operational challenges for adult social care in Slough. These include:

- a reduction in the social care workforce – with people choosing to leave the workforce for better pay and less stressful work and recruitment into social care becoming harder for the same reasons
- staff across all parts of adult social care in Slough have worked hard and tirelessly over the last few years but the workload continues to be demanding and creates a risk of burnout in staff.
- demographic growth meaning more people needing support than planned
- Although there has been some temporary funding provided for the discharge to assess programme through the NHS, the long-term impact of the numbers of people discharged from hospital both during the pandemic and current crisis could leave the council with increased costs. Financial recovery and future direction of service

6.7 Promoting people’s independence, supporting them to live at home with as much choice and control over their lives as possible, as well as ensuring people are safe will remain the key direction of travel for adult social care.

Enabling this to happen in an integrated way with the local Integrated Care System as well as opportunities for more joint working across East Berkshire Councils will provide options to support this delivery whilst maximising value for money for stakeholders.

MTFS update

- 6.8 Adults Services is projecting the delivery of all of its target £5.688m of savings in 2023/24. Nevertheless, the service is now forecasting an overspend of £12.971m in 2023/24 against a budget of £28.419m. The forecast overspend has grown steadily throughout the financial year. The overspend is due to a mixture of increased expenditure on packages of care (including placements in Care Homes) for people, and a shortfall on income from lower client contributions.
- 6.9 In order to address the overspend the service has made a request for growth of £8.126m, assessed by the Directorate as the underlying overspend, and a further request in respect of future demographic pressures of £1.504m.
- 6.10 Alongside this, the Directorate has identified savings opportunities amounting to £2.88m. This includes some efficiencies, and an increase in income from client contributions.

Children's Services

Nature of the Service

- 6.11 The directorate covers all education related services, including statutory responsibilities to schools. The services are:
- Admissions (Including Home to School Transport)
 - Attendance (including Elective Home Education and Children Missing Education)
 - SEND
 - Education Psychology
 - Children's Centres
 - Early Years
 - School Effectiveness
 - Music

As part of the Corporate restructure in October 2023 the Directorate also became responsible for the following:

- Learning, Skills and Employment

Current Service Pressures

- 6.12 The service has operated with one AD instead of two since November 2021. This has meant a directorate operating with a lack of real capacity and ability to strategically deliver on council objectives. This was identified in an LGA review in September 2022. A restructure is planned that will be able to address the issues and ensure a sustainable service going forward.
- 6.13 There are several key pressures in each area identified briefly below:
- Admissions (Including Home to School Transport) – The new statutory Admissions Code 2021 introduced three main changes relating to in-year admissions, looked after and previously looked after children and fair access protocols. The service is addressing what it needs to do to ensure compliance and working with schools to achieve this. Home to School Transport is funded from the General Fund but the new home to school transport policy supports the aim for more independent travel for young people and a reduction in cost.
 - Attendance (including Elective Home Education and Children Missing Education) – New statutory responsibilities may be made around attendance of children and young people at schools, regarding Children Missing Education and Elective Home Education. Until then the service is dealing with additional demand following the pandemic. The pandemic saw a rise in children being Electively Home Educated. There are signs this is coming down. The service will continue to monitor this closely and work with schools and the DfE on effective practise.
 - SEND – The SEND service is subject to a Written Statement of Action following an inspection from Ofsted and this is being monitored by the DfE. As such it is a high corporate risk. Regular reporting on the progress on the WSOA and wider service improvements is required at Cabinet. Additional staffing has been recruited to in the SEND service and will support capacity and improvements in this area.
 - Education Psychology – The service has suffered with high turnover of staff. There is a shortage in recruitment. However, this is a national issue. The SEND service has a high dependency on the EP service as reports are needed from EPs to complete the EHCP process. There are locums in place to support the short term, but permanent recruitment is planned and ongoing.
 - School Effectiveness – The LA has statutory duties around school effectiveness for maintained schools in order to ensure educational standards are high and to risk assess school that may be at risk of failing. The role and approach to school effectiveness will be revisited in the

impending restructure of the directorate. Alternative ways of monitoring and delivery are being explored and present a good opportunity to approach school effectiveness in a different way.

- Music – This service is fully funded externally by the Arts Council. Budgetary pressures are contained within the service. Covid impacts, recovery and lasting impact of Covid on the service

- 6.14 Schools continue to get back to business as usual following a very challenging two years during the pandemic. However, the biggest effect is on the young people that had their education disrupted for two years. This is likely to have affected the most vulnerable, e.g. children with SEND and those that are disadvantaged.
- 6.15 The LA services play a vital role in the support structure for schools and young people as outlined above and will need to be strengthened to meet demand and challenge.
- 6.16 Action plans are in place for each service area in order to ensure and maintain a good level of service delivery, notwithstanding the issues and challenges outlined above.

MTFS update

- 6.17 The Children's Service Directorate is projecting to deliver £0.700m of its £0.805 target in 2023/24. It is projecting an in year overspend of £0.524m against a budget of £8.996m which is predominantly due to pressures on the staffing budget within SEND, and the cost of the PFI contract being more than the budget.
- 6.18 In order to address the overspend in respect of the PFI contract a growth proposal has been submitted for £0.357m. Alongside this the service has made savings proposals amounting to £0.692m, mainly efficiency savings.
- 6.19 Alongside the above, the Council has proposed an additional £0.5m savings target for Slough Children First (SCF) which was reflected in the Annual Business and Improvement plan presented to Cabinet on 18th December 2023. The Plan laid out an improvement plan, with identified solutions, to take SCF from an Ofsted assessment of "Requires Improvement" to one of "Good" and alongside that an ambitious target to reduce the annual contract fees over successive years.
- 6.20 The following shows the proposed new fee structure alongside the contract fees originally approved at Cabinet:

Table 10 – Proposed Fees for Slough Children First

	Proposed Fee September Cabinet (£m)	Revised Proposed Fee (£m)
2023/24	40.515	40.515
2024/25	39.544	39.044
2025/26	39.022	38.522

- 6.21 It is recognised that the contract fee was already showing a year on year reduction, as per the Business Plan, and that it will be challenging to deliver the additional reduction in fees. The Council and Slough Children First will need to work together to ensure delivery. Note that the proposed fee is based on assumptions on the pay award, and would vary in line with any variation on the pay award.

Regeneration, Housing and Environment

- 6.22 The Regeneration, Housing and Environment directorate is a new directorate following the Corporate restructure of October 2023. It comprises the former Housing, Property & Planning directorate and much of the former Place and Communities directorate. A major current and immediate challenge will therefore be bringing all of the functions together.

- 6.23 The Directorate comprises of the following functions:

Housing, which incorporates housing management services (including tenancy management, resident engagement) and accommodation services (including allocations and lettings, temporary accommodation, rough sleeping)

Property, which delivers property management services (includes property sales and purchases, office accommodation strategy, property construction) and building management services (includes letting of buildings, corporate repairs, facilities management). It also leads on the Asset Disposal plan.

Planning, which covers building control services, physical planning services and the local plan on behalf of the Council.

Transport and Highways, which also covers on and off street parking as well as highways design and network management

Waste Management, including waste collection and disposal, and recycling.

Current service pressures

- 6.24 The key issues faced by the directorate are multi-faceted and include: staffing, high caseloads, high placement costs for temporary accommodation, recovery of costs chargeable to benefit, backlog in repairs and maintenance of housing stock, and delivery of financial savings. Homelessness is a particular pressure with demand having increased significantly which has a dual impact of greater numbers of people needing support, and price pressures caused by that demand. This is added to by poor processes meaning that the recovery of costs from Housing Benefits is not sufficiently well achieved.
- 6.25 Covid impacted the council departments differently. Within Housing it severely impacted on the repairs and maintenance of the housing stock as only emergency repairs were prioritised. The backlog due to covid is still being worked through.
- 6.26 The new ways of working (hybrid) has impacted on the income / rental projections made on some Council owned commercial properties as letting some of these properties has become challenging as most organisations now operate a flexible working policy and no longer require as much space compared to pre-covid times.

MTFS Update

- 6.27 The directorate has 21 different savings plans in place for 2023/24, a significant number to manager. Nevertheless, the target of £4.128m is reported as being on track to be fully delivered, with mitigating savings in place to meet the one saving that was partly at risk, with the take-up of the garden waste collection service being lower than had been anticipated. However, the Directorate is reporting an overspend of £7.556m within year, and this is entirely down to the pressures within Temporary Accommodation.
- 6.28 In order to address the overspend the service has made a request for growth of £1.400m. This figure is net of £1.6m savings that the Directorate believes it can make by improved processes, and is therefore a gross growth figure of £3.000m.
- 6.29 Alongside this, the Directorate has identified savings opportunities amounting to £4.436m. The greater part of these come from efficiencies (£3.025m), with income raising proposals of £0.725m, and service reductions of £0.686m.

Strategy & Transformation

- 6.30 The Strategy and Transformation directorate comprises the following areas:
- Strategy – setting the strategic direction of the organisation through the Corporate Plan and strategic framework; managing key strategic

partnerships; providing insight through analysis of data and evidence and managing key performance information.

- Transformation – leading change through programme management of the Recovery and Improvement agenda, ensuring robust evidence is provided to Commissioners and other interested stakeholders, in relation to addressing Government Directions and other transformational activities.
- Communications and Resident Engagement – leading on internal and external communications and engagement with staff, members, residents, partners, external agencies etc.
- Customer and Business Services –including face to face customer services and the call centre, registration services, corporate complaints and FOI requests, PA and Executive Assistant support, logistics and the post room.
- ICT & Digital – provision of ICT and Digital services for the organisation, residents and partners, and leading on a modernisation programme to ensure technology is available for future needs including enabling more digital interaction with Council services.
- HR – managing all people management issues for the Council including recruitment, Payroll, employee relations, learning and development, health and safety, emergency planning. policies and procedures.

6.31 The directorate faces a number of key issues.

- The continued pressure on budgets and the need to deliver ongoing savings needs to be balanced with the need and ability to invest in long-term solutions and improvements. For example, the need to invest in ICT to provide improved services for staff and residents in the medium to long-term is constrained by the need to deliver immediate savings.
- Rising demand from residents is increasing pressure on customer services and on services across the Council.
- A lack of capacity due to vacant posts in key corporate services is putting pressure on existing staff and this is exacerbated by the challenges to recruit additional staff as a result of a highly competitive jobs market in Berkshire and outer London.

MTFS Update

6.32 Strategy and Transformation is projecting the delivery of all of its target £2.099m of savings in 2023/24. However, there is a cross-council savings

target in respect of Support Services that is not being fully met, with a £0.336m forecast unmet saving. This predominantly explains the service's forecast overspend of £0.420m against a budget of £12.454m.

- 6.33 There are service pressures, particularly arising from the continuing need to modernise the IT infrastructure of the Council, of £1.335m.
- 6.34 Alongside this, the Directorate has identified savings opportunities amounting to £0.844m. These are all from efficiencies.

Finance & Commercial

6.35 The Finance & Commercial directorate comprises the following areas:

- Strategic Finance – setting the strategic direction of the organisation through planning the finances of Slough to meet its strategic goals. Production of financial statements. Responsible for Treasury Management and investment/borrowing decisions.
- Financial Management – Responsible for assisting services to achieve their service objectives through decision support analysis, budget monitoring, budget setting and tracking delivery of savings targets.
- Revenues & Benefits – maximising and distributing revenue from council tax and business rates. Reducing fraud and ensuring eligible claimants receive timely payments. Also includes the Transactions team which manages accounts payable, receivable and debt management.
- Internal audit – presenting independent, objective assurance to add value and improve on Slough's operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- Commercial services – strategic oversight of the process of purchasing goods and services for Slough services, oversight and guidance of contract management to ensure value for money.
- Risk, insurance, counter fraud – Procurement and management of Insurance policies; identifying, assessing and controlling financial, legal, strategic and security risks to and to reduce risk
- Financial systems - responsible for installing and maintaining a financial system that upholds the integrity of gathering, storing and analysis of financial information for informed decision making.

Current service pressures

6.36 The directorate has faced, and is still facing, the consequence of a number of key issues that were identified during 2021 and since that time are having to be worked through at pace :

- Grossly inadequate records and professional standards in the production of previous years' (2018/19, 19/20, 20/21, 21/22 (part)) accounts and budgets. Whilst 2018/19 accounts have now been audited, a number of years remain outstanding and work is ongoing to identify the risks and opportunities from having so many years of financial statements open and unaudited
- Very poor professional standards for a significant number of prior years. Whilst improvements are being made, it cannot be underestimated how much resource it takes to operate across multiple financial years until all outstanding issues are resolved.
- Inadequate design and operation of the systems resulting in loss of integrity in data and information held, as well as potential loss of income generation due to systems isolation and inadequate integration of relevant systems
- The impact of a Capitalisation Direction that currently equates to £348m.
- Effects and impact of S114 on all aspects of services and delivery
- The level of interim staff within the service, which whilst significant progress has been made on permanent recruitment, there are still challenges to recruit to the remaining posts.
- The impact of the cost of living crisis on our collection rates across all revenue streams remains an issue
- The internal audit service was brought in-house during 2023/24 but there were a significant number of internal audit actions that were outstanding for a number of years. These have been reported to Audit and Corporate Governance committee during the year as well as through corporate performance reporting and whilst the number of outstanding actions has significantly reduced, this remains an issue in terms of providing reassurance around our overall financial control framework. Significant efforts have been made by all Directorates to improve compliance and should ensure a stronger control framework over time.

MTFS Update

- 6.37 Finance and Commercial is projecting the delivery of all but £0.399m of its target £7.506m of savings in 2023/24. This is due to the significant number of interim staff in post, who are considerably more expensive than permanent staff. This partly contributes toward the £1.825m overspend being reported at quarter 3 by the directorate. Much of this overspend is on staffing, as well as overspends within Benefits, and on external audit fees.
- 6.38 There are service pressures expected in 2024/25, which amount to £0.533m, which the Directorate has put in growth requests for. The most significant of these is in respect of External Audit fees, which are externally set and over which the Council has no control – this proposal amounts to £0.378m
- 6.39 Alongside this, the Directorate has identified savings opportunities amounting to £2.140m. These are split nearly equally between efficiency savings and income raising proposals.

Other Service areas

- 6.40 The other service areas not covered above comprise Public Health & Public Protection, which has a net budget of £0.931m in 2023/24 and £1.185m in 2024/25; and Law and Governance which has a net budget of £2.221m in 2023/24 and £2.342m in 2024/25.
- 6.41 Public Health and Public Protection comprises:
- Public Health, which supports the strategic management of services in place to address the wider determinants of Health and Wellbeing in Slough. As part of the October 2023 Corporate restructure the post of Director of Public Health, previously a shared post across East Berkshire councils, became a full time post dedicated to Slough. Public Health is fully funded from a ring-fenced grant.
 - Public Protection, which also includes Community Safety, Housing Regulation and Enforcement. Public facing CCTV has now become the responsibility of Thames Valley Police. There is a proposal from the Police and Crime Commissioner for contributions in respect of future financial risks, which are minimal over the next 2 years but could increase after that. Decommissioning of the CCTV control room is currently being undertaken.
 - Leisure. The Leisure service has now recovered from the Covid impact, and this saw a revised management fee in 2023/24, with it reverting to pre Covid levels, and consequently an in-year underspend.
- 6.42 Law and Governance comprises legal services and democratic and electoral services. This covers the coordination and support to Council meetings

including Cabinet, Council and Scrutiny and management of all elections including local and general elections. The service has an organisation-wide role in ensuring the Council behaves in a lawful manner, in accordance with the Code of Governance, and with the proper functioning of decision-making processes. The service has been leading on 2 of the corporate improvement directions – democratic governance and scrutiny.

- 6.43 Neither service area has submitted a growth proposal for 2024/25. Savings of £0.046m are expected to be delivered in full by Public Protection in 2023/24. Public Health & Public Protection are forecasting an underspend in 2023/24 of £0.414m against a budget of £1.304m, mostly arising from a favourable variance on the Leisure Management fee. There is a savings proposal, for £0.124m. Public Health reserves are £1.981m.
- 6.44 Law and Governance is showing an underspend in 2023/24 of £0.467m, against a budget of £2.292m, which is explained by a number of vacant posts in Democratic services. There is a savings proposal, for £0.039m

7 RESERVES

- 7.1 The table below shows a summary of the reserves held by the Council. As there are several years of unaudited accounts prior to 2022/23 the figures are subject to change. The table shows, subject to the caveat above, that there are £54.2m of general reserves, of which the largest item is the Budget Smoothing Reserve which is £35.0m. In addition to the below, there are £21m of general reserves, the minimum the Council needs to set aside. We will continue to add £1m to General Reserves over the period of the plan, and re-assess the risks to which the Council is exposed once the General Reserve reaches a balance of £25m.
- 7.2 There are other usable reserves that cover specific areas in the table. These include the Housing Revenue Account (ring-fenced for use by the Housing Revenue Account (HRA), a separate report is on the agenda with more details) and the Major Repairs Reserve (set aside for use within the HRA). There are also reserves for School Balances (which we hold on behalf of maintained schools) and the DSG reserve (again there is a separate paper on the agenda which provides more detail). Finally the Capital Receipts Reserve and Capital Grants Unapplied accounts which are related to the way in which receipts from asset sales and contributions received towards capital works flow through our accounts and are applied to expenditure in the correct accounting years.
- 7.3 It should be noted that reserves can only be used once, so any use of these reserves to balance budgets in-year or through the budget setting process reduces the Council's ability to withstand financial shocks and therefore need to be carefully considered.

- 7.4 All of the figures in the table of reserves are subject to further due diligence including a review of opening and closing balances as part of the wider council balance sheet review.

Table 13 Summary of Reserves

	Expected Balance 31/3/24
General Fund Earmarked Reserves	
MTFS Reserve	-4,279,269
Better Care Fund	-5,199,491
Public Health Reserve	-1,930,864
Public Health Contingency Funding	-7,725
Proceeds of Crime POCA	-323,876
Budget Smoothing reserve	-34,979,689
Redundancy/Severance Payments	-5,916,528
Sub-total	-52,637,442
transfer to Short Term Liabilities	
Langley Memorial Park	-150,000
S Hill Endowment	-53,138
Grants Receipts in Advance	-1,723,104
Sub-total	-1,926,242
Other Usable Reserves	
Housing Revenue Account	-27,284,000
Capital Receipts Reserve	-218,491,000
Major Repairs Reserve	-24,209,000
Capital Grants Unapplied Account	-50,027,000
Schools Balances	-8,642,820
DSG Reserve	11,000,000
Sub-total	-317,653,820
Grand Total	-372,217,504
General Fund Balance	21,000,000

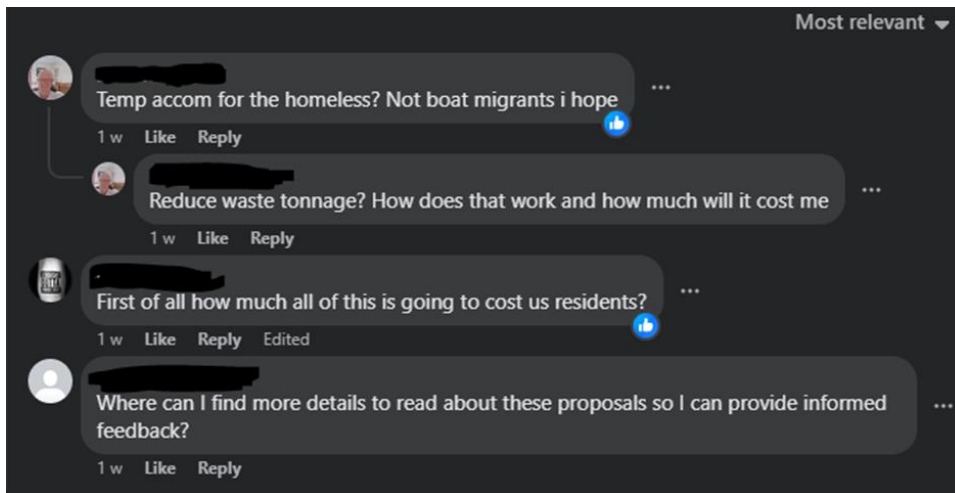
8 CONSULTATION

- 8.1 In preparing the 2024/25 Budget, the Council's Corporate Improvement Scrutiny Committee reviewed the proposals at its meeting on 30th January 2024. The Committee undertook a detailed question and answer session with Cabinet and the Corporate Leadership Team. Following an extensive discussion, Scrutiny Members agreed the following recommendations be forwarded to Cabinet for consideration:

- Cabinet to investigate making the Planning department an income generator service for SBC, rather than making a saving by reducing the staff members and losing the skillset/knowledge.
 - Cabinet to ensure any savings or fee increases do not have a detrimental impact on residents.
 - Cabinet to give consideration to widening the scope of parking permits across the town as part of its fees and charges in the budget.
 - Detailed, regular, up-to-date, rag rated information about progress of delivery of savings be made available to scrutiny immediately and permanently so that scrutiny members can hold Cabinet to account on delivery and assist with related policy development where necessary.
- 8.2 There are individual budget proposals which require formal public consultation and the contingency against non delivery of savings would be available if the outcome of consultation was to require a variation to the programme of savings and efficiency proposals.
- 8.3 As part of the public consultation a summary of the saving and growth proposals were put on the council website, facebook, twitter, Instagram and through the direct email alert system to enable the public to comment. It was also sent as a news release to local and regional media – garnering 10 separate online or print articles.

The summary of resident's comments is below:

- Twitter
No comments, 2 retweets
- Instagram
No comments, 13 likes
- Slough Alerts
One reply complaining that budget papers are “unreadable tomes”
- Facebook
Four comments, as per below:



8.4 The Executive Director of Finance contacted business representative groups and offered to meet with members to discuss the proposed budget for Slough, however, this offer was not taken up.

9 MANAGING OUR RESOURCES OVER THE MEDIUM TERM

9.1 The proposed budget has been developed and planned using the best available information and evidence. However, once the final budget has been approved at full council in March 2024, it will be important to ensure that the Council actively monitors and manages its resources. Improvements have been put in place for 2024/25 to the budget management process but further improvements in the way that the budget is actively managed are in development. These are likely to include the following additional actions:

- Member challenge on at least a quarterly basis of the delivery of savings and also growth proposals
- A line-by-line review at the end of the first quarter of the financial year of all budgets to identify further efficiencies and feed into future budget setting and in the first instance reduce reliance on one-off sources of funding
- Further improvements to our link between finance, performance and risk management in our reporting going forwards.
- Further identification of savings and efficiencies to reduce the reliance on one-off sources of funding through an annual budget challenge process and refresh of the overall Medium-term financial strategy which remains a living breathing document

- 9.2 In addition to the above, it is also proposed to continue with the Expenditure Control Process. Spending controls were implemented to prevent any new agreements for any expenditure without explicit written consent from the s151 officer. Measures were introduced to stop all non-essential expenditure prior to the meeting of Full Council in July 2022, where Members were asked to approve measures to control spending and improve the finances of the Council
- 9.3 To support the continued recovery of the Council, it is proposed to continue with the expenditure control panels into 2024/25. The full process is shown in Appendix F, and can be summarised as follows:

The expenditure control panel applies to all expenditure irrespective of funding source and requires completion of a business case that requires the following:

- justification for how the submission meets criteria for approval
- detailed budgetary information
- confirmation if procurement support is required
- sign off from the appropriate service director

10 IMPLICATIONS OF THE REPORT

10.1 Financial Implications

- 10.1.1 The financial implications of the draft budget are shown throughout this report. The importance of setting a legally balanced budget will eventually be a decision by full Council ahead.

10.2 Legal Implications

- 10.2.1 Pursuant to The Local Government and Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Council as Billing Authority is required to determine the Council Tax Base for the next financial year by 31st January 2023 and to notify other precepting authorities of the determination.
- 10.2.2 The Local Authority (Calculation of Council Tax Base) (England) Regulations 2012 SI.2914, require a Billing Authority to use a given formula to calculate the Council Tax Base. This is the formula set out and followed in the appendix to this report. 1.2.3. Under paragraph 4.(2) of Part 4.3 (Budget and Policy Framework Procedure Rules) of the Constitution, by the end of January, the Cabinet must approve, or delegate the approval of, the Council Tax Base estimates.

10.2.3 Section 31A of the Local Government Finance Act 1992 requires billing authorities to calculate their Council Tax requirements in accordance with the prescribed requirements of that section. The function of setting the Council Tax is the responsibility of Full Council. This requires consideration of the Council's estimated revenue expenditure for the year in order to perform its functions, allowances for contingencies in accordance with proper practices, financial reserves and amounts required to be transferred from general fund to collection fund. The Council is required to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a budget requirement and the setting of an overall budget to ensure proper discharge of the Council's statutory duties and to lead to a balanced budget.

10.2.4 Full Council is responsible for setting the overall budget framework. However, some of the proposed savings may be subject to further analysis and decision making and as such the savings are an estimate. Individual service decisions will be subject to officer or Cabinet approval, taking account of the statutory framework, any requirement to consult and consideration of overarching duties, such as the public sector equality duty. A contingency has been set aside in the draft budget to deal with a risk that when Cabinet considers these proposals it does not agree that the savings can be met within the specific statutory framework.

10.2.5 On 1 December 2021 the Secretary of State for Levelling Up, Housing and Communities made a statutory direction requiring the Council to take prescribed actions and that certain functions be exercised from this date by appointed Commissioners, acting jointly or severally. The functions to be exercised by the Commissioners include the requirement from section 151 of the Local Government Act 1972 to make arrangements for the proper administration of the Council's financial affairs, and all functions associated with the strategic financial management of the Council, including providing advice and challenge to the Council in the setting of annual budgets and a robust medium term financial strategy, limiting future borrowing and capital spending. The Explanatory Memorandum to this Direction confirms that in practice most decisions are expected to be taken by the Council, however the Directions are designed to give the Commissioners the power to tackle weaknesses identified to ensure the Council is better equipped to meet the best value requirements. Cabinet must take account of the advice and comments of the Commissioners as set out in this report.

10.2.6 The Council has submitted a capitalisation direction to DLUHC to allow it to treat as capital expenditure certain types of revenue expenditure. The Secretary of State only permits the Council to capitalise expenditure when it is incurred, minimum revenue provision must be charged and the Council must comply with the conditions set out by DLUHC. It should be noted this the capitalisation direction is not a grant. The Council needs to fund the revenue expenditure from its own capital, including from receipts arising out of disposal of assets where these are General Fund assets.

10.3 **Risk Management Implications**

10.3.1 With such large reductions in budgets, there is clearly a risk that budget for 2024/25 will prove difficult to deliver and over the medium term. Balancing the budget next year, and over the lifetime of the MTFS depends on:

- Constraining growth to the proposals outlined in Table 3. The level of expenditure particularly within social care and on homelessness is subject to demand pressures which can be challenging to control.
- Delivering the savings outlined in Table 4 above absorbing within existing expenditure any emerging cost pressures
- Absorbing any new shocks from new pressures, or inflationary impacts that may occur.
- the Capitalisation Direction being sufficient to cover on a permanent basis any deficits, shortfalls in savings delivery, new pressures, cost of living and economic impacts that may arise
- Wherever possible, identifying further efficiencies to reduce any reliance on one-off funding sources. The current model uses significant one-off sources of funding and the Council must continue to identify ongoing, sustainable reductions in cost or increases in income to reduce the reliance on these sources. The Council is also relying on exceptional support from Central Government through the use of a Capitalisation Direction which in turn relies on being funded through asset sales. The pipeline of asset sales must therefore be maintained to reduce the risk of causing further financial instability.
- That the annual contingency budget of £3.5m should only ever be used as a last resort and there should be an expectation that any variances that arise must be mitigated with on-going actions that

10.3.2 To mitigate these risks the Council is establishing

- Member challenge on at least a quarterly basis of the delivery of savings and growth proposals
- A line by line review at the end of the first quarter of the financial year of all budgets to identify further efficiencies and feed into future budget
- Moving forward with the Finance Improvement Plan
- Further improvements to our link between finance, performance and risk management in our reporting going forward

10.4 **Environmental implications**

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

10.5 Equality implications

10.5.1 A separate Equality Impact Assessment is included as Appendix D to this report.

10.6 Procurement implications

10.6.1 There are no specific procurement implications arising from this report.

10.7 Workforce implications

10.7.1 There are no specific workforce implications arising from this report.

10.8 Property implications

10.8.1 There are no specific property implications arising from this report.

Appendix A

Section 25 Report - Report advising the Council of the Executive Director Finance and Commercial's (s.151) view on the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves.

Report Author and Responsible Officer:

Adele Taylor, Executive Director of Finance and Commercial (S151)

1 SUMMARY AND RECOMMENDATIONS

- 1.1 This report advises the Council of the Executive Director Finance and Commercial's (s.151) report on the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves.
- 1.2 This report is made under section 25 of the Local Government Act 2003, which the Council is required to have regard to when making decisions in accordance with s.31A of the Local Government Finance Act 1992 on agreeing the budget for the financial year 2023/24.

2 INTRODUCTION

- 2.1 On the basis of the risks and issues raised in this report, in my opinion as Executive Director Finance and Commercial (s.151), the budget can be approved on the basis that:
 - a) the proposed level of Council reserves and contingencies are adequate to support the budget for 2024/25 having regard to an assessment of current financial and other risks set out extensively in this report and assuming these risks do not increase beyond those that can be contained by the Council. It should also be noted that matters will continue to be identified and will change throughout the coming financial year and beyond.
 - b) the Council has continued to refine its financial strategy throughout this financial year and has continued to report extensively on the risks, issues and opportunities in terms of beginning to allow the Council to move towards longer term financial sustainability. However, in line with the Section 25 report of my predecessor which the Council considered when setting the budget for 2023/24, this strategy will take several years before the council can manage its own resources without the need of additional, exceptional support.
 - c) the estimates are robust for the calculation of the budget within the confines of the many risks noted throughout this report. Particular attention is drawn to the following specific conditions and risks:

- (i) the recommended level of general balances for 2024/25 is £20m, although this is the bare minimum as a percentage of Net Revenue Expenditure. The budget allows for a further £1m to be added to the general fund balances during the year.
- (ii) the budget has levels of contingency and conditions built in to reflect the considerable risks the Council is facing and is reliant on continuing support from DLUHC through Exceptional Finance Support in the form of Capitalisation Direction and additional Council Tax raising powers;
- (iii) agreement of the Capitalisation Direction for 2024/25 and future years as proposed to DLUHC in February 2024 at estimated figures of £299m to 31/3/24 and £23m for 2024/25. This is the same as the amounts requested by the Council when setting last year's budget.
- (iv) agreement by DLUHC that they will agree to issue Capitalisation Directions or provide other support to equal the actual figures for the outstanding and current year as the accounts for the years are closed. It is recognised that these remain as "minded to" amounts until such time as the accounts are finalised and closed for each financial year.
- (v) the Council has only one set of audited accounts since 2018/19 and, the financial position is subject to considerable potential change which may impact on the robustness of the budget. Budget smoothing reserves were set aside as part of the original capitalisation direction to provide some reassurance that any issues identified could be managed in the short-term
- (vi) the Council need to continue to deliver against the Finance Improvement Action Plan that was agreed by cabinet in September 2023. This recognises that the causes and effects of poor financial practice over a prolonged period of time prior to the issuing of the S114 notice in 2021 will take significant time to unwind
- (vii) whilst the Council has continued to make good progress with asset sales over this financial year, the Council still has a major dependency on asset sales and revenue budget savings which will significantly impact on the budget for 2024/25 and future years, which will again affect the level of robustness of the budget
- (viii) the Council continues to operate the Expenditure Control Process throughout 2024/25. This process has been reviewed during 2023/24 in terms of compliance and effectiveness, but this will be reviewed early in 2024/25 to ensure that any further improvements can be put in place.
- (ix) the Council has strengthened its budget monitoring processes during 2023/24 but further steps are planned for 2024/25 including a more robust delivery challenge process for planned budget savings, jointly

lead by both finance and performance teams. In addition, there will be quarterly challenge sessions lead by the cabinet member responsible for finance to ensure that there is political oversight of the financial health of the council

- (x) the Council continues to develop longer term financial planning as evidenced by the work reported in the revenue budget report for 2024/25 and the Medium-Term Financial Strategy
- (xi) the Council continues to drive the financial strategy forward, or revise it as required.to
- (xii) The Council needs to consider all available financial levers to improve it's financial sustainability and therefore needs to maximise any opportunity to increase its funding (including, but not limited to, maximising its council tax raising powers, ensuring that any grant or external funding is appropriately used and that there is a focus on collection of any income due to the council by minimising debts owed to the council)

2.2 In coming to a view on the robustness of the estimates there are a wide range of factors to take into account, including:

- the Slough Council context
- local risks impacting Slough's budget setting for 2024/25
- risks affecting the sector
- inherent risks
- Slough Council's financial management including the availability of support from the Department of Levelling Up, Communities and Housing (DLUHC)

3 SLOUGH COUNCIL CONTEXT

3.1 In December 2020 the Council requested Exceptional Financial Support from the Ministry of Housing, Communities and Local Government (MHCLG) (now known as the Department for Levelling Up, Housing & Communities (DLUHC)) in respect of the financial year 2021/22 to help it balance its budget. MHCLG agreed in-principle to provide support and commissioned CIPFA to undertake an independent and detailed financial assurance review of the Council. Since the original capitalisation request for 2021/22 of up to £15.2m, further substantial potential liabilities for previous years, which the Council is unable to meet from its reserves. These past liabilities also impact substantially on the financial position for the Council for a significant period of time into the future.

3.2 The Executive Director of Finance and Commercial in post at the time, as statutory Chief Finance Officer under s.151 issued a report under s114 of the Local Government Finance Act 1988 in July 2021, outlining the then estimated

total potential liabilities across the Council of some £174m up to 2024/25, which had not been accounted for up until that point. It was advised that this could increase significantly.

- 3.3 As also recognised by CIPFA in its [report](#) in October 2021, there was a high likelihood that this figure could grow. This proved to be the case. In 2023/24 the submission to DLUHC was to require support of £357m which will return the Council to a sustainable financial position by 2028/29 alongside additional council tax raising powers of up to 9.99% (for both core council tax and Adult Social Care precept for the current financial year).
- 3.4 On 1 December 2021, the Secretary of State for Levelling Up, Housing and Communities made a [statutory Direction](#) requiring the Council to take prescribed actions and that certain functions be exercised from this date by appointed Commissioners, acting jointly or severally. These remain in place during 2023/24 and for 2024/25 at least. The functions to be exercised by the Commissioners included the requirement at section 151 of the Local Government Act 1972 to arrange for the proper administration of the Authority's financial affairs, and all functions associated with the strategic financial management of the Authority, to include:
- providing advice and challenge to the Authority on the preparation and implementation of a detailed plan to close its short and long-term budget gap in response to the section 114 notice;
 - providing advice and challenge to the Authority in the setting of annual budgets and a robust medium term financial strategy (MTFS) for the Authority, limiting future borrowing and capital spending;
 - scrutiny of all in-year amendments to annual budgets;
 - the power to amend budgets where Commissioners consider that those budgets constitute a risk to the Authority's ability to fulfil its best value duty; and
 - providing advice and challenge to the Authority on the preparation of an outline asset disposal plan.
- 3.5 In the medium to longer-term the Council cannot become a financially self-sustaining council without considerable Government support. The availability of significant future support through a capitalisation direction is a key assumption underpinning the 2024/25 budget and will be for several years, although at reducing levels each year. The Council must do everything within its own powers to reduce its reliance on exceptional support.
- 3.6 The Council's financial position continues to be the subject of regular briefings to members and DLUHC. The seriousness of the financial situation and how the Council found itself in this position remain of significant concern and the Council needs to retain a strong focus on both resolving the closure of all outstanding financial statements and historical accounting issues, as well as

ensuring that the council delivers against its programme of savings and seeks to contain spending to within the cash limited budgets that it sets itself.

3.7 The 2024/25 budget needs to be seen in this context and on the back of the actions taken by various bodies in response to the identification of these serious financial failings, a refreshed and consolidated finance improvement plan was approved by cabinet in September 2023. This has 6 key themes:

- **Getting the Basics Right** – focussing on ensuring that there is the right capacity, skills and capabilities to address the financial weaknesses that had been identified. This also includes ensuring that Statement of Accounts are brought up to date and to be audited in line with the current national backstop deadlines for outstanding accounts (these are out for consultation at the time of writing this report). This also covers a number of key financial activities that need to be improved and brought up to best practice.
- **Governance and Decision-Making** – this covers all aspects of the wider governance framework which supports the Council’s ability to demonstrate best value compliance including risk management, internal audit, procurement practices and company governance.
- **Financial Culture and Awareness** – this recognises that finance is everyone’s business and not just for the finance team to manage. Improvement in the way business partnering is embedded, the financial awareness and culture of all staff who are managing the council’s resources, supporting members understanding of financial matters and engagement with our residents and partners.
- **Medium-term planning** – to become sustainable, Slough needs to demonstrate how it will learn to live within it’s means and plan better over the longer term. The medium term financial strategy is a key part of demonstrating a better understanding of how the council is planning it’s resources and delivering for our residents.
- **Transformation and Automation (of financial processes)** – this focusses on ensuring that the systems that we use to manage our resources are delivered in the most efficient way possible and support the work of the rest of the Council to deliver their objectives.
- **Specific Deep Dive Projects (currently centred around income and debt processes)** - as a living, breathing action plan, there will be specific projects that are identified that will need to be addressed. The first tranche of these focus on the management of income and debt to ensure that the Council does not just simply focus on reducing expenditure, but also ensures that it has a strong grip on the income it must collect too.

3.8 The Council’s improvement journey has started but it has to be emphasised that this paper is of course at a point in time and will undoubtedly need to flex and change, just as all council’s work does, as further risks and opportunities are identified.

3.9 These problems are now being addressed but designing, implementing and embedding new processes together with the required changes to organisational financial management culture and process will take an estimated further 4 years to achieve, which is in line with the information contained in the Section 25 report considered alongside last year's budget.

4. **LOCAL RISKS IMPACTING SLOUGH'S BUDGET SETTING FOR 2024/25**

4.1 In addition to the general risks affecting the sector as a whole, which are set out in section 5 onwards, there are a number of specific local risks that need addressing in order to develop a sustainable financial plan, as follows:

- A need for a continued commitment from DLUHC to the approval of a Capitalisation Direction throughout the life of the MTFS. Without these Directions the Council cannot set a legally balanced budget
- Continued delivery of the asset disposal programme (at a total of circa £400m throughout the life of the programme), ensuring that sales demonstrate best consideration and the revenue impacts of sales are fully addressed and accounted for
- the Council is a part of the Safety Valve Programme, that has been designed by the DFE to support council's where the Dedicated Schools Grant deficit historically grown to unmanageable levels. The Council successfully applied for assistance with historic deficits on the proviso that action was taken on controlling the spend going forward, therefore the council needs to continue its strong financial controls in this area.
- the Council's company, Slough Children First Ltd, set up in response to a DfE direction to deliver its statutory children's services remains in an extremely challenging financial position and will need to continue to manage its budget very robustly to meet its statutory responsibilities and remain a going concern. The company had fallen out of line with agreed timeliness for developing fully costed business plans but during 2023/24 the governance has been brought back in line. This adherence to the agreed timelines must continue to remain on track and the focus on delivering annual agreed revenue savings will be required
- the Council still has a number of annual statement of accounts that are outstanding (for financial years 2019/20 onwards). A rapid programme to deliver statutory accounts, must be delivered during 2024/25 to provide assurance on the risks and opportunities that remain. A balance sheet review is being undertaken in 2023/24 which will help identify any issues, but this has yet to be completed at the time of writing this paper. Any issues arising from these audits will potentially impact the budget and MTFS.
- Whilst the current finance team has a greater proportion of permanent staff than in the last few year, there is still a heavy dependence on interim support, which is unsustainable in the medium-term. The team will also

flex and change over the medium-term and it is recognised that the team may need to be over a usual established size for a similar authority, to ensure that the improvements that are needed to be delivered in terms of financial management can be delivered at pace.

- During 2023/24 a number of significant pressures have been identified especially in demand led budgets and whilst the budget for 2024/25 seeks to address and right-size the budget with sufficient growth in key areas, the importance of financial management across the Council including financial reporting, controls and financial oversight remains. This must remain a high priority for everyone. These areas are being improved through the implementation of the finance recovery action plan but this will take time to fully implement and embed

4.2 There are a number of areas of risk that remain subject to volatility.

- **Capital Receipts** – Given the reliance that the Council has on its asset disposal programme, the estimates around both the timing and size of estimated capital receipts are still subject to volatility. The ability to sell assets is affected by both national and local economic conditions so it is imperative that this programme is carefully managed and monitored and any deviation from expected values fully understood. The full financial implications of decisions needs to be fully understood and explained to those making disposal decisions.
- **Fees and charges** The Council relies on being able to raise and collect significant amounts of income in the form of fees and charges. Given the variability of this income, close financial oversight of income is just as important as expenditure which can be easier to monitor. Significant focus needs to be given to the end to end process of raising and collecting charges.
- **Demand Led Budgets** – The Council has a number of demand led budgets where statutory services have to be provided. The Council has seen significant pressures in a number of these during the financial year and has sought to provide additional resources in the budget for 2024/25 onwards to ensure that budgets are right sized, as far as possible. Of particular note are Adult Social Care, Childrens Placements and Temporary Accommodation. Whilst future years' estimates have been made based on cost and volume assessments there is a risk that these assessments may be exceeded. Tight monitoring and decisive action to manage these budgets must be undertaken to ensure that the budget can be delivered,
- **Council Tax and Business Rate Collection** – Given the continued national economic circumstances, the collection of Council Tax remains a challenge. The Council has budgeted on the basis of collecting 99% of 2024/25 Council Tax. There has been significant focus in the team about collecting both in-year tax but also a focus on prior years arrears. The total business rate local share has been set at £36.3m for 2024/25. The

performance against these collection rates will be monitored on a monthly basis and the Council has a good track record of managing this risk but must remain focussed on continuing to improve these collection rates.

- **Inflation** inflation has been a significant factor in the costs of goods and services throughout 2023/24 and is a feature of the medium-term financial strategy too. Assumptions have been made throughout the budget about the impact of inflation but any significant variations will need to be carefully managed and monitored.
- **Borrowing and Investments** – The Treasury Management Strategy that should be considered alongside this budget report provides much more detailed analysis and information on the approach of the Council for reducing the Council’s borrowing levels by generating capital receipts via the Asset Disposal Strategy. It also identifies the security of capital as the main priority; with liquidity and yield as lesser priorities. To maintain security the Council adopts robust credit criteria and applies this to all investment counterparties. The Council has two forms of other investment, namely loans to subsidiary companies and shareholding in those investments which need to be carefully monitored.

- 4.3 The Council remains in continual discussion with DLUHC about a significant package of support through a Capitalisation Direction and other matters which may allow the Council to develop a sustainable medium term financial strategy. Even with additional support, improving the Council’s underlying financial position will take several years to rectify, this position must not be underestimated.

5 RISKS AFFECTING THE SECTOR

Short Term nature of the Local Government Finance Settlement and Fair Funding Review

- 5.1 The forthcoming year, 2024/25, will be the fifth year where local authorities will only receive a single-year finance settlement. We have also seen significant changes in a short space of time between the draft finance settlement in December 2023 and the final settlement in February 2024 which has made resource planning very difficult. At this time there is no indication of future funding levels, although there is an expectation that there will be funding reform that will affect all Council’s funding levels. Assumptions over the medium-term plan are therefore only able to be based on current levels of funding.

Legislative Changes/Burdens

- 5.2 There have been a number of major legislative changes/burdens that in some cases go back some time but given Slough’s particularly fragile financial state continue to potentially impact on Council funding in future years. These include the Better Care Fund and Discharge Fund and the Fair Cost of Care. All of these impact on Adult Social Care funding and the impact of these have been included in the budget model.

6 **INHERENT RISKS**

6.1 As a Unitary authority the Council provides the broadest possible range of services and has an inherently higher level of risk than many other authorities simply due to the complexity and nature of the services it provides. Additionally, the Council has taken policy decisions to establish several alternate delivery models including wholly owned companies and PFI arrangements which whilst potentially having advantages also have the potential to increase the Council's risk profile.

6.2 Other inherent risks include the:

- The risk that the council may not be able to employ the right skills, capacity and capability of staff which is an issue that all Councils are facing, but given the added complexity of an authority currently in intervention
 - Council's risk as an employer which has and will require the Council to budget for the cost of severance packages incurred in the delivery of the required budget savings, service transformation and restructuring.
 - full effects of any economic measures with the potential for higher demands on statutory and demand lead services
 - risk of major litigation, both currently and in the future
 - risk of claims arising from the Council's ownership of land and property and potentially historic service failings
 - need to retain a general contingency to provide for any unforeseen circumstances, which may arise
- magnitude of the savings that the Council has to deliver in 2024/25, all of which must be delivered in full or alternatives found within the services. This is of a scale the Council that requires a very significant focus throughout the year on delivery plans, budget monitoring and expenditure and income control

7 **FINANCIAL MANAGEMENT**

7.1 The extensive issues concerning the financial management of the Council across the many elements of this report have been well analysed, documented and reported to the Council and elsewhere within the corporate body. The refreshed finance improvement action plan seeks to address improvements in financial management including:

- the quality of the budget setting process,
- detailed, rigorous and quality assured back up to the savings proposals,
- review of all existing estimates and the evidence to support them
- ownership of estimates by all concerned, and

- a shared acknowledgement across the whole Council (both officers and Members) of the imperative of living within the approved estimates or finding equal value alternative options.
- 7.2 In addition, in setting this year's budget there were four challenge session gateways that were undertaken before the preparation of the draft budget presented to cabinet in December 2023 that included both budget managers, senior officers and cabinet members. These were to ensure that sufficient challenge was put into place for any budget proposals.
- 7.3 The Council's Corporate Improvement Scrutiny Committee have also received a number of briefings on the budget as well as considering budget proposals at their meeting in January 2024
- 7.4 The Council's HRA and Capital Programme has undergone a similar review process
- 7.5 It should also be noted that to deliver the Council's policy priorities and a balanced budget in each year of its MTFs 2024/25 to 2028/29 (with exceptional support), very significant savings will be required per annum.
- 7.6 The continued need to deliver a high level of savings poses an inherent risk to the delivery of a balanced budget position as over time they become more complex and difficult to deliver. Consequently, it is important there is an absolute continued focus on savings delivery to ensure they are identified and delivered as planned as well as ensuring that cash limited budgets are strictly adhered to in-year.
- 7.7 To provide some resilience to the 2024/25 budget and future position, a contingency has been included in the revenue budget to allow for and to mitigate any potential shortfall or slippage in the delivery of higher risk savings. For 2024/25 this equates to a £3m contingency sum. Whilst this is considered to be a prudent approach considering the increasing difficulty experienced in identifying and delivering further savings in the budget, but it is incumbent on senior management, executives and elected members to ensure that savings are delivered in full and on time in order to assist the Council's long-term position.
- 7.8 In summary, in order to allow the Council to set a budget for 2024/25 and to continue to plan for the medium-term:
- all budgets approved by Council for 2024/25 are cash limited, including all Companies, and all Departments and Companies will have to manage within those sums
 - a level of contingency will be held centrally against unforeseen events and risks and will be used to increase the Council's reserves as at 31/3/25 if not required

- no sums can be released from those contingencies except in extreme circumstances and only then with the approval of Cabinet following a report by the Executive Director of Finance and Commercial and appropriate Executive Director
- all expenditure of whatever type and funded by whatever means will be subject to approval by an expenditure control panel,
- continuous budget meetings will be held with Executive Directors to review issues, savings, mitigations, and delivery of efficiencies.

Adequacy of Reserves and Balances

- 7.9 The prudent level of reserves a Council should maintain is a matter of judgement. The consequence of not having adequate reserves can be significant. In normal circumstances the Council would be setting its budget and identifying reserves and provisions in a systematic manner. However, in the current circumstance the setting of the level of general fund and earmarked reserves is much less secure due to the extreme circumstance in which the Council finds itself. As at 31 March 2024 the Council had a general fund balance of £20m, The medium-term financial strategy also expects at least £1m per annum to be put in reserves from revenue balances. This is the bare minimum position and will be subject to on-going review and risk assessment.
- 7.10 As opportunity arises, the financial situation improves and the Council becomes more capable of managing its finances then the Council will look to create a range of general and specific earmarked reserves in order to manage future risks. These reserves will be determined having regard to a risk-based assessment. This will have to be in discussions with the Commissioner as well as DLUHC as determined by the Directions placed upon the Council.
- 7.11 In reviewing the adequacy of reserves, the Executive Director of Finance and Commercial recommends the level of the General Fund Balance to be £21m in 2024/25 having regard to the risks set out in this report and the request for financial support being discussed with Government. The Executive Director of Finance and Commercial is of the view that the level of reserves is adequate solely for 2024/25, having regard to the risks identified and the level of contingency in the budget. The revised Medium Term Financial Strategy will continue to need to review the adequacy of the reserves.
- 7.12 In addition to the General Fund reserves, there is a reserve named the “Budget Smoothing Reserve” that was set aside as part of the Capitalisation Direction to deal with any outstanding issues that are found during the work to rectify historical issues. The use of this reserve is monitored on a regular basis through the budget monitoring reports. As a reminder, reserves can only be used once and are non-recurrent expenditure. Therefore the Council should only be using this reserve for one-off purposes and must not use this to fund for ongoing pressures.

8 CONCLUSION

- 8.1 It should be noted that the only way Slough can set a legal budget is through the application of Exceptional Finance Support in the form of Capitalisation Direction and additional flexibility around raising Council Tax
- 8.2 There still remain a number of risks and issues that the Council need to be aware of when setting the budget as detailed throughout this S25 report.
- 8.3 In these circumstances it is impossible to give an assurance that is normally required within a S25 report. However what can be said is that:
- a) the Council has a well-developed, rigorous and extensively reported financial strategy and improvement plan to build its financial sustainability.
 - b) has an increased awareness of financial management's importance, requirements and the necessity of preparing and living within budget, taking appropriate financial decisions and operating sound governance
 - c) is better equipped to meet its budgetary challenges given the focus it has applied to this work since May 2021 and will continue to do so in future years
 - d) has kept DLUHC fully involved in all aspects of its financial situation and will continue to do so in the future
 - e) given the above, the contingency built into the budget estimates, the assumption that DLUHC will support the Council in full as it continues its work on the accounts, estimates and financial processes and that managers will manage within their allocated budgets it should be able to manage within these estimates for 2024/25.

In providing this statement, the Executive Director of Finance and Commercial will maintain an on-going and robust review of all risks, including those associated with the delivery of budget savings decisions and report throughout the financial year.

Adele Taylor

Executive Director of Finance and Commercial (Chief Finance Officer)

Date 16 February 2024

Appendix B – Council Tax Resolution

The Council is required to calculate and set its Council Tax for 2024/25 as required by law by 11th March in the preceding financial year to the year in which the charges will be made.

Recommendations:

- 1) An increase in the Council's element of the Council tax for a band D property by £143.50 for 2024/25, giving a band D Council Tax of £1,831.69 per year, excluding the precepts from Police, Fire and parishes.
- 2) This equates to an increase in the Council's general band D Council Tax by 7.99%, being the maximum permitted without a referendum; and an increase in the Council's Adult Social Care Precept by 0.51%, compared to 2.00% being the maximum permitted, as confirmed by Government in the Local Government Settlement.
- 3) (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2023 is as specified below and that the Council Tax be levied accordingly.

(b) That it be noted that at its meeting on 18th December 2023 Cabinet calculated the following Tax Base amounts for the financial year 2024/25 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:

- (i) 44,358.44 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2024/25 and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2024/25

Parish	2024/25 Band Tax Base
Parish of Britwell	855
Parish of Colnbrook with Poyle	1867.6
Parish of Wexham Court	1425.1

- (c) That the following amounts be now calculated for the year 2024/25 in accordance with sections 31A to 36 of the Act:

- (i) £338,139,124 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £256,695,413 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £81,443,711 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,836.04 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2024/25 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £192,800 representing the total of Parish Precepts for that year.
- (vi) £1,831.69 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.
- (vii) Valuation Bands

Band	Slough Area £	Britwell £	Wexham £	Colnbrook with Poyle £
A	1,221.13	44.01	20.00	33.41
B	1,424.65	51.35	23.33	38.98
C	1,628.17	58.68	26.67	44.55
D	1,831.69	66.02	30.00	50.12
E	2,238.73	80.69	36.67	61.26
F	2,645.77	95.36	43.33	72.40
G	3,052.82	110.03	50.00	83.53
H	3,663.38	132.04	60.00	100.24

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) above by the number which, in the proportion set out in section 5 (1) of the

Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £81,250,911
- (ix) That it be noted that for the year 2024/25 that the Thames Valley Police Authority precept will increase by £13.00 for a Band D property. The Police & Crime Panel at its meeting on 26th January 2024 endorsed the PCC's proposed 5.07% increase in the Police element of Council Tax for 2024/25. All preceptors have held their meetings to confirm the amounts for 2024/25.

The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	179.52
B	209.44
C	239.36
D	269.28
E	329.12
F	388.96
G	448.80
H	538.56

- (x) That it be noted that for the year 2024/25 the Royal Berkshire Fire Authority has proposed increasing its precept by 2.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	54.21
B	63.24
C	72.28
D	81.31
E	99.38
F	117.45
G	135.52
H	162.62

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2024/25 including the precepting authorities will be as follows:

Band	Slough Area £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	1,221.13	179.52	54.21	1,454.86
B	1,424.65	209.44	63.24	1,697.33
C	1,628.17	239.36	72.28	1,939.81
D	1,831.69	269.28	81.31	2,182.28
E	2,238.73	329.12	99.38	2,667.23
F	2,645.77	388.96	117.45	3,152.18
G	3,052.82	448.80	135.52	3,637.14
H	3,663.38	538.56	162.62	4,364.56

With the parish precepts, the Council Tax will be:

Band	Slough + Preceptors Unparished £	Britwell £	Wexham £	Colnbrook with Poyle £
A	1,454.86	1,498.87	1,474.86	1,488.27
B	1,697.33	1,748.68	1,720.66	1,736.31
C	1,939.81	1,998.49	1,966.48	1,984.36
D	2,182.28	2,248.30	2,212.28	2,232.40
E	2,667.23	2,747.92	2,703.90	2,728.49
F	3,152.18	3,247.54	3,195.51	3,224.58
G	3,637.14	3,747.17	3,687.14	3,720.67
H	4,364.56	4,496.60	4,424.56	4,464.80

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non- Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof

is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.

- (xv) That in the event that there are any changes to the provisional precept of the Fire Authority, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2024/25 Statutory Resolution and council tax levels.

Appendix B1– Council Tax Reduction Scheme 2024/25

Section 13A(1)(a) of the Local Government Finance Act 1992 prescribes that Slough Borough Council is required to have a Council Tax Reduction Scheme (CTRS) and since 2013/14 the council has had to consider annually whether to revise its scheme or to replace it with a different scheme. Any revision to or replacement of the CTRS must be subject to consultation.

In Slough at the end of December 2023, 9,216 households received a Council Tax Reduction through the scheme. This was made up of 6,598 households of working age and 2,618 households of non-working age. The total cost of the scheme in 2023/24 is £10.848m.

After the Government made regulations raising the referendum limit for Council Tax increases, the Council resolved to increase its Council Tax by a total of 9.99% (7.99% general Council Tax and 2% Adult Social Care Precept) for 2023/24. To mitigate the impact of this increase on those least able to pay by updating its CTRS.

As a direct result of Council approving the CTRS for 2023/24, 5,357 of working age claimants paid less in Council Tax, and of these 3,552 of the most vulnerable working age households who in 2022/23 paid 20% towards their Council Tax had nothing to pay in 2023/24.

The current scheme consists of two parts. The first makes provision for pension age claimants which is prescribed on a national basis and cannot be amended by local authorities.

The second part of the current scheme makes provision for working age claimants which the council has discretion on. In 2023/24 the council made changes to this part of the scheme to:

- a) Provide targeted support to those households on the lowest incomes.
- b) Make the scheme easier for residents to understand and access.
- c) Provide greater stability to those who are in receipt of support.
- d) Make the scheme work better with the Universal Credit award system.
- e) Build in capacity to better manage demand, and
- f) Reduce administrations costs which ultimately prevent any additional cost being added to the Council Tax.

To simplify the CTRS scheme the number of bands were increased from 6 to 8 with Band 1 with the lowest incomes not having to pay any Council Tax. We also made all income bands the same for all household types, making the scheme less confusing for residents.

The current bands are:

Income Band	Discount off CT liability	Earnings threshold (weekly)
1	100.00%	No earnings

2	75.00%	<£115.38
3	60.00%	£115.39-£184.61
4	40.00%	£184.62-£253.84
5	30.00%	£253.85-£323.07
6	20.00%	£323.08-£392.30
7	10.00%	£392.31-£461.53
8	0.00%	£461.54 and above

For 2024/25 it is proposed that the council keeps the same scheme as in 2023/24, including protecting the current levels of support provided to those taxpayers in 2024/25 as the council did in 2023/24.

It has been agreed to make a change to the number of bands and reducing them by one following feedback from residents that the current bands were confusing. This is not material change to the scheme so there is no requirement to consult.

The new bands for 2024/25 are:

Income Band	Discount off CT liability	Earnings threshold (weekly)
1	100.00% / 75.00%	No earnings / earnings <£115.38
2	60.00%	£115.39-£184.61
3	40.00%	£184.62-£253.84
4	30.00%	£253.85-£323.07
5	20.00%	£323.08-£392.30
6	10.00%	£392.31-£461.53
7	0.00%	£461.54 and above

Appendix C : Medium Term Financial Plan

MTFS Planning		2024-25	2025-26	2026-27	2027-28	Notes and assumptions
Underlying Gap	Underlying budget gap brought forward	31,575	23,078	13,909	9,151	"Minded to" Approved Capitalisation Direction
	Target Budget Deficit	23,078	16,917	9,151	3,260	"Minded to" Approved Capitalisation Direction
	Reduction in special support from 25/6		(3,008)			In line with extra Council Tax raised by 8.5% increase
	Total C/F 2024-25	23,078	13,909	9,151	3,260	
PRESSURES						
Prior Year Gap b/f			(0)	0		Savings gap from previous year carried forward
Pay Award	6% in 23/24, 4% in 24/25, then 2% pa	2,660	1,383	1,411	1,439	23-24 pay award assumed 6% - 24/25 4% then 2%
Contract Inflation	CPI & RPIX - keep under review	1,812	1,496	1,428	1,466	CPI mainly, some contracts RPI, insurance assumed at 5%
Growth	Growth and Pressure submissions	13,855	7,281	6,703	6,703	Current pressures, estimated new pressures, make senior restructure permanent ; add £5m unspecified growth
	Children's Company	4,447				This year's virement is one-off but ...
	Contingency	(4,447)				... make permanent for 24/25 from contingency
	Contribution to General Reserves	1,000				Agreed as part of CD requirement
	Reduction in contingency	(2,618)				In line with lower level of savings required
	DSG Accounting adjustment	336				correction of error
Loss of income	Loss of income from asset disposals	1,283	(649)	0	0	Updated with the latest sales forecasts
Companies (incl SCF)	Net surplus/losses of owned companies	(1,471)	(497)	680	796	SCF business plan - Year four Loan default
MRP	Adjustments required to correct MRP	2,722	(3,695)	(1,304)	90	Updated following specialist advice
Interest Costs		2,965	0			Borrowing of £75m @ 5.1%
ICT Transformation	Remove budget	(1,000)	0	0	0	Budget was time limited to 2 years
Transformation	Remove budget	(2,500)	0	0	0	Budget was time limited to 2 years
New Transformation Project		2,000	0	(2,000)	0	2 year time limited project funded from Budget Smoothing
	TOTAL GROWTH/PRESSURES	21,045	5,319	6,918	10,495	
FINANCING						
RSG	As per LG Finance Settlement Dec 2023	(484)	(37)			As per provisional settlement 18 Dec 2023
Business Rates Grant	As per LG Finance Settlement Dec 2023	(68)				Green plant and machinery exemption
New Homes Bonus	As per LG Finance Settlement Dec 2023	(496)	496			As per provisional settlement 18 Dec 2023
Services Grant	As per LG Finance Settlement Feb 2024	1,013	0			As per final settlement 5 Feb 2024
Housing Benefit Grant	Estimate	30				Estimate
Council Tax	Increase by 8.50% pa	(9,429)	(5,693)	(6,056)	(6,441)	including 2% ASC precept continuing after 24/25
Business Rates	Based on revised estimates	(5,715)	(1,591)	(2,777)	(695)	updated with latest forecast
Social Care Grant	Increases based on Government figures	(2,384)	(867)	(220)	(220)	As per final settlement 5 Feb 2024
Market Sustainability	£1.265bn in 23/24, £1.877bn in 24/25	(608)				Grant currently ends 24/25, assumes funding is replaced
Discharge Grant	£0.4bn in 23/24 and £.683bn in 24/25	(373)				Assumes continues from 25/26; Pixel
ASC Workforce Fund		358	40			Assumes phasing out over 24/25 and 25/26; Pixel
Transformation c/f	Use of c/f Transformation fund	(179)				To fund 2 posts from Transformation for 2 years
Reserves	Draw Down (from) / give to Reserves	1,000		2,000		Use of Budget Smoothing Reserve; New Improvement Project funded from reserves £2m pa for 2 years
	TOTAL FINANCING	(17,336)	(7,652)	(7,053)	(7,356)	
Savings	Savings Target	(12,206)	(6,836)	(4,623)	(9,030)	
	NET BUDGET GAP	23,078	13,909	9,151	3,260	Revised Capitalisation Direction
	Savings Offered Up	(12,206)	(6,836)	(1,796)		
	Gap to be closed	(0)	0	2,827	9,030	

Appendix D1 – 2024/25 Budget Summary

	2023/24 Original Budget	2023/24 Working Budget	Virements	Growth and Pressures excl Inflation	Inflation	Net Savings	Corporate Adjustments	Net Funding Changes	Reduction in Capitalisation Direction	2024/25 Proposed Budget
	£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000
Service Budgets:										
Adults Services	16,637	28,419	(21)	9,630	1,055	(2,888)	0	(623)	0	35,572
Children's Services	10,167	9,248	140	357	194	(692)	336	0	0	9,583
Slough Children First	36,067	45,826	(9,759)	4,447	0	0	(1,471)	0	0	39,043
Regeneration, Housing and Environment	13,817	16,302	791	1,400	368	(4,436)	0	0	0	14,426
Public Health and Public Protection	931	1,304	48	0	0	(167)	0	0	0	1,185
Strategy and Transformation	11,442	12,454	284	1,935	73	(844)	(1,179)	0	0	12,723
Law and Governance	2,221	2,292	88	0	0	(39)	0	0	0	2,342
Finance & Commercial (s151)	4,299	5,783	(50)	533	123	(2,140)	0	30	0	4,279
Total Service Budgets	95,581	121,629	(8,479)	18,302	1,812	(11,206)	(2,314)	(593)	0	119,152
Corporate Budgets:										
Other Corporate Budgets	25,851	12,874	3,167	(4,447)	2,660	(1,000)	(1,835)	0	0	11,419
Contribution to General Reserves	(3,000)	(3,000)	0	0	0	0	4,000	0	0	1,000
Pension Deficit	5,014	5,014	0	0	0	0	0	0	0	5,014
Minimum Revenue Provision	13,393	13,393	0	0	0	0	2,722	0	0	16,114
Capital Financing	6,539	6,539	0	0	0	0	2,965	0	0	9,503
Total Corporate Budgets	47,796	34,819	3,167	(4,447)	2,660	(1,000)	7,852	0	0	43,050
Total Expenditure	143,377	156,449	(5,312)	13,855	4,472	(12,206)	5,538	(593)	0	162,203
Funded By:										
Council Tax Income	(71,417)	(71,417)	0	0	0	0	0	(9,834)	0	(81,251)
Council Tax (Surplus) / Deficit	(1,578)	(1,578)	0	0	0	0	0	405	0	(1,173)
Business Rates - Local Share	(38,429)	(38,429)	0	0	0	0	0	(2,992)	0	(41,421)
Business Rates (Surplus) / Deficit	7,838	7,838	0	0	0	0	0	(2,723)	0	5,115
Revenue Support Grant	(7,302)	(7,302)	0	0	0	0	0	(552)	0	(7,854)
Other Government Grants	(914)	(8,674)	0	0	0	0	0	(1,867)	0	(10,541)
Use of Budget Smoothing Reserve	0	(5,312)	5,312	0	0	0	(2,000)	0	0	(2,000)
Capitalisation Direction	(31,575)	(31,575)	0	0	0	0	0	0	8,497	(23,078)
Total Funding	(143,377)	(156,449)	5,312	0	0	0	(2,000)	(17,563)	8,497	(162,203)
General Fund Balanced Budget	(0)	(0)	0	13,855	4,472	(12,206)	3,538	(18,156)	8,497	0

Appendix D3 – Growth and Pressures

Description	2024/25 Pressure £000	2025/26 Pressure £000	2026/27 Pressure £000
<i>Finance & Commercial</i>			
Increase in External Audit Fees	378		
Implement out of court settlement which will reduce the amount of income achieved due to Court fees	40		
Reduction in grant funding for support to Slough Children First	115		
<i>Regeneration, Housing & Environment</i>			
Temporary Accommodation ongoing base budget pressures as the number of people requiring support has increased	1,400		
<i>Adults Services</i>			
Adult Social Care budget uplift to reflect population growth	671	683	695
Rebasing Adult Social Care budget to address structural deficit	8,126		
Support packages transferring to Adult Services from Children's Services	741	778	817
Contract extension of hostel accommodation for vulnerable adults	92		
<i>Children's Services</i>			
Revision of PFI budget to reflect contract @ 2023/4 rates	357		
<i>Strategy and Transformation</i>			
Information governance and cyber security resource	128		-60
Digital Team		120	60
Increased revenue for brand new services linked to the modernisation programme (e.g. DRaaS, Backup, SIEM, Wi-Fi managed service)	628	30	-60
Equipment refresh for both back-office infrastructure (e.g., network hardware, servers, storage area networks) and end-user devices	350	-150	250
Review of the Executive Support Team	229		

Appendix E – Savings Proposals

Cross Council

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Review of Fees and Charges	ALL-2324-S26	250			Licensing 5/2/24 and Cabinet 26/2/24
Review of Strategic Commissioning	ALL-2324-S54	750			Future Cabinet

Finance & Commercial

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
New processes to improve identification of missing Business Rates Rateable Value	FC-2425-S18	1,000	500		n/a
Improved Housing Benefit processes reducing overpayments	FC-2425-S12	600	300		n/a
Improved Housing Benefit processes reducing lost subsidy	FC-2425-S13	320	300		n/a
Review of Finance Structure	FC-2425-S10	150	50		n/a
Increased court fees charges to reflect true costs to the council	FC-2425-S15	50			n/a
Review of Commercial Posts and deletion of vacant roles	FC-2425-S11	20			n/a
New Council Tax powers	FC-2425-S16		500		Council - 7/3/24
Internalise Enforcement Agent Service from 2025/26	FC-2425-S17		500		Yes
Reduce use of consultancy to be replaced by permanent staff	FC-2425-S61		50		n/a

Law and Governance

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
Increase Cemeteries and Crematoria Income by more efficient use of scheduling	PLC-2425-S69		200	50	n/a
Review of Democratic and Electoral Services and deletion of vacant roles	MO-2425-S45	39	31		n/a

Children's Services

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Home to School Transport - to reduce spend and ensure fit for purpose	CH-2324-S27	205			Cabinet 17/10/22
Review Education & Inclusion Staff structure	CH-2324-S49	53			n/a
New Proposals					
Further savings related to Education & Inclusion staff restructure	CH-2425-S50	200			n/a
School Transport	CH-2425-S73	100			n/a
Restructure	CH-2425-S74	50			n/a
Capita Software Solutions – Contract savings	CH-2425-S49	47			n/a
Childrens Centres	CH-2425-S68	37			n/a

Appendix E – Savings Proposals

Regeneration, Housing & Environment

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Move to fortnightly waste collections	PLC-2324-S02	281			Cabinet 21/9/22
Review of public area lighting to ensure efficient usage	PLC-2324-S05	175			Future Cabinet
New Proposals					
Waste - Reducing Costs, & Tonnage and Increased efficiencies	PLC-2425-S23	1,267	315		Future Cabinet
Review of Temporary Accommodation providers to ensure achieving best value	HPP-2425-S31		600	700	Cabinet
Transfer station and Waste Sorting Improvements	PLC-2425-S24	228			n/a
Review of On / Off street parking charges	PLC-2425-S27	220			Cabinet 26/2/24
Review of Planning Services	HPP-2425-S09	218			n/a
Additional income by reviewing vacant and rented sites current charge	HPP-2425-S43	215			n/a
Review of Facilities Management spend and implement efficiencies	HPP-2425-S38	200			n/a
Energy efficiencies across all Council buildings	HPP-2425-S65	200			n/a
Environmental Services Restructure	PLC-2425-S71	200			n/a
Review of The Curve	HPP-2425-S67	175	555		Future Cabinet
Review of office space to ensure it is efficient and fit for purpose	HPP-2425-S41	130			n/a
Environmental Quality - Refocus on Statutory work	PLC-2425-S20	130			n/a
Ensure Rating Appeals are completed for vacant sites	HPP-2425-S39	125			n/a
Parks & Open Spaces - Community activity to reduce costs	PLC-2425-S21	100	100		n/a
Review of charges for grounds maintenance to HRA properties	PLC-2425-S28	100			n/a
Property Services New Operating Model	HPP-2425-S56	94	300		Future cabinet
Minimising costs of holding vacant sites	HPP-2425-S66	91			n/a
Street Cleansing Improvements	PLC-2425-S25	71			n/a
Staged closure of Hatfield car park	PLC-2425-S29	51		75	n/a
Ensure all Insurance Charge Recovery through Service Charges	HPP-2425-S44	50			n/a
Allotments - Community partnership and pricing	PLC-2425-S22	50			n/a
Chalvey Waste Amenity - operational efficiencies	PLC-2425-S26	50			n/a
Slough Town Football Club Stadium Lease	PLC-2425-S62	15	15		n/a
Full Estate Strategy for the Council	HPP-2425-S57	0	1,400		Future cabinet
Moving Traffic Violations (New Enforcement Powers)	PLC-2425-S19	0	200	50	Future cabinet

Strategy and Transformation

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
New procurement of current IT contracts	STR-2425-S55	701			n/a
Removal of Senior Web Editor post in communications	STR-2425-S58	40	0		n/a
Implementation of the new Applicant Tracking System	STR-2425-S59	40	80		n/a
Review of Internal Printing Service	STR-2425-S32	36			n/a
Proposed changes to the profile of resources in ICT&D	STR-2425-S54	27	65		n/a

Appendix E – Savings Proposals

Adults Services

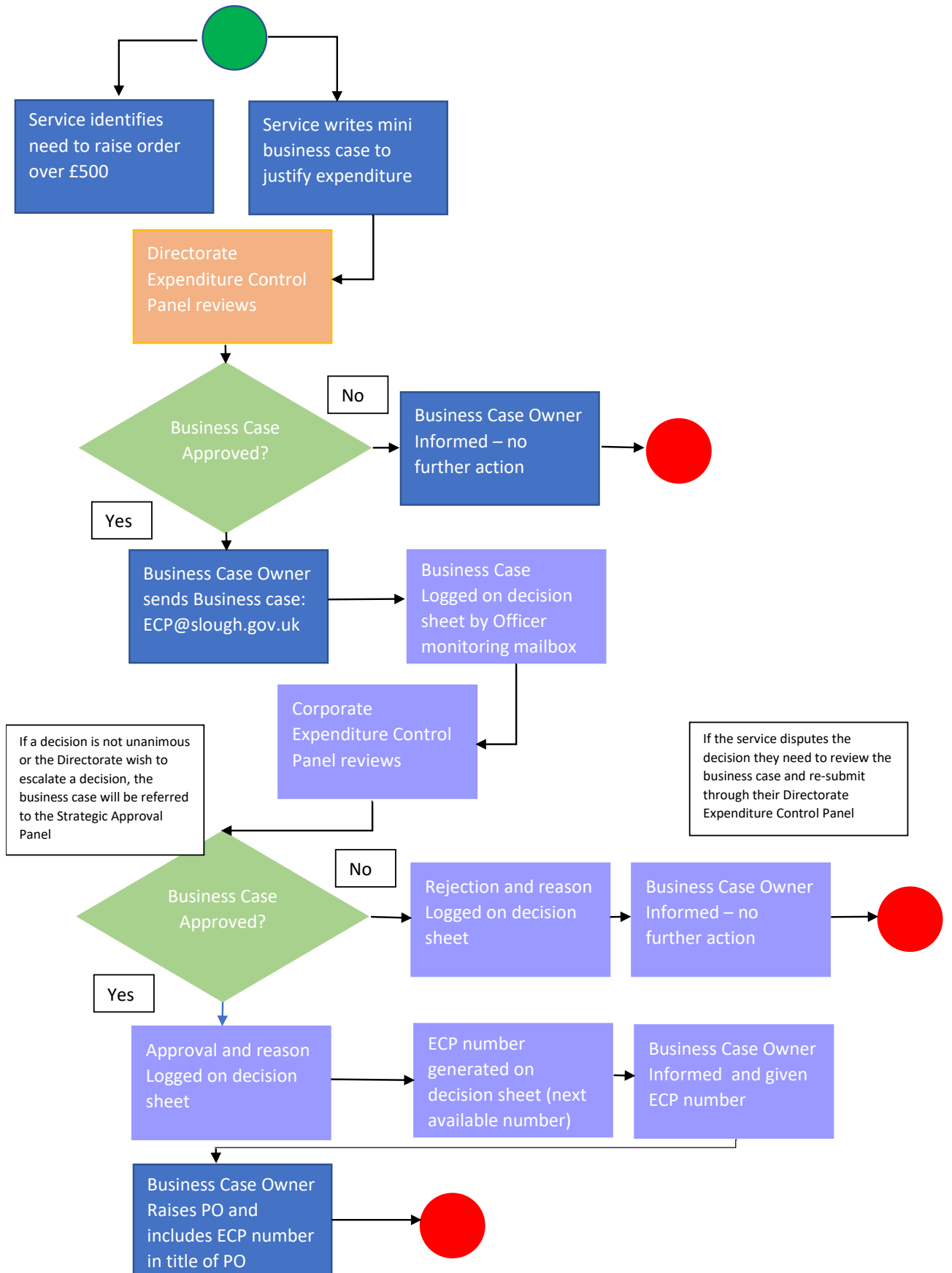
Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
23/24 Proposals with 24/25 Impacts					
Improved occupancy of Care Home block bed contract	ASC-2324-556	34			n/a
New Proposals					
Undertake a full and robust review of the Adult Social Care Fees and Charges policy	ASC-2425-S04	507	297	380	Future cabinet
Public Health contribute funding towards healthy life expectancy priorities across the borough	ASC-2425-S63	411			n/a
Remove Transformation Savings Programme consultancy support	ASC-2425-S08	350			n/a
Review Direct Payment packages to ensure funded at the appropriate level	ASC-2425-S52	313			Cabinet - March 2024
Develop innovative technological support for residents to be more independent	ASC-2425-S01	300			n/a
Review fees and charges in line with national increases in social security benefits	ASC-2425-S03	226	244	261	Future cabinet
Review support packages transferring to Adult Services from Children's Services	ASC-2425-S06	214	225	236	n/a
Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	ASC-2425-S53	154	19		n/a
Increased recruitment of permanent employees resulting in reduced reliance on higher cost interims	ASC-2425-S07	121	44	44	n/a
Develop reablement services for residents to be more independent	ASC-2425-S02	100			n/a
Various Operational Savings a	ASC-2425-S70a	89			n/a
Various Operational Savings c	ASC-2425-S70c	48			n/a
Various Operational Savings b	ASC-2425-S70b	21			n/a

Public Health and Public Protection

Description	Reference	2024/25 Saving £000	2025/26 Saving £000	2026/27 Saving £000	Cabinet Decision?
New Proposals					
Review the Domestic Abuse Grant recharge to ensure it reflects actual cost and Review Enforcement for efficiencies	PLC-2425-S30	124	-54		n/a
Income Projects	PLC-2425-S72	20			n/a

Appendix F: Outline of Expenditure Control Panel Process

Expenditure Control Panel Process



Appendix G1 – Council Tax Premium on Empty Properties

As a Council Tax billing authority, Slough Borough Council must adopt policies for the application of discretionary Council Tax Premiums.

The government encourages all billing authorities to adopt Council Tax Premiums on empty premises with a view to incentivising property owners to bring those properties back into use at the earliest opportunity.

A 100% Council Tax Premium can currently be charged where properties are left unoccupied and unfurnished for periods exceeding 2-years, 200% for those properties empty for 5-years and 300% for 10-years and over.

Slough currently charges the premiums as set out above.

The power to do this is contained in the Local Government Finance Act 1992.

The Levelling-up and Regeneration Act 2023, amended the Local Government Finance Act 1992, to substitute '2-years' for the 100% premium with '1-year'. As Slough has already adopted the policy, from 1 April 2024, the current policy will change to reflect a 100% premium will be charged on properties left unoccupied and unfurnished for a period exceeding 1-year.

Based on the current number of properties in the October 2023 Council Tax Base, it is estimated that this will generate around £0.2m in additional Council Tax in 2024/25.

The Local Government Finance Act 1992 has also been amended to permit a premium to be applied to furnished properties which are periodically occupied. This may apply to second and holiday homes. Appendix G2 sets out the policy for this premium, which will come into effect on 1 April 2025.

Based on the current number of properties in the October 2023 Council Tax Base, it is estimated that this will generate around £0.3m in additional Council Tax in 2025/26.

Appendix G2

Policy for Council Tax Premium for Furnished Properties Periodically Occupied (Second Homes)

Introduction

The Local Government Finance Act 1992, as amended by the Levelling-Up and Regeneration Act 2023 allows local discretion over the implementation of certain discounts and charges applied within the Council Tax regime.

s.11C of the 1992 permits a local authority to apply up to a 100% Council Tax Premium for furnished properties periodically occupied. The Council has adopted a policy to apply a 100% premium to all eligible properties across the whole Borough of Slough. This policy will take effect from 1 April 2025.

Eligible properties

A property is deemed furnished and periodically occupied if it meets the following two conditions:

- There is no resident in the dwelling; and
- The dwelling is substantially furnished.

Council tax payable

For any property meeting the definition of a furnished and periodically occupied property, the following will apply:

- (1) any discount under s.11(2)(a) of the 1992 Act will not apply; and
- (2) any discount under s.11A of the 1992 Act will not apply; and
- (3) the amount of council tax payable in respect of the dwelling will be increased by 100%.

Exemptions

Any property falling within a class of dwellings exempted by the Secretary of State by way of regulations will not be subject to the council tax premium.

Publication

The Council will publicise the introduction of this policy within 21 days of making the determination. The Council will also communicate the introduction of the policy during 2024/25 in readiness for its introduction on 1 April 2025.

Appendix H – Request to Write-off Debts >£15,000

In accordance with good financial management principles, the Council makes appropriate bad debt provision for the revenue streams detailed in this appendix.

This provision recognises that a proportion of the Authority's debts will prove irrecoverable and ensures that the value of debtors within the Authority's accounts is a fair reflection of the amount that will eventually be recovered.

All debts, taxes and rates within the service's control are actively pursued, and in most instances are collected with little difficulty. In cases where payment is not received on time, a reminder will be issued promptly to the debtor. If this fails to secure payment, a final reminder and/or a summons will also be issued and if necessary, the debt passed to an appropriate collection agent such as Enforcement Agents or HB Public Law to secure payment.

Sometimes, however, if a debtor is having difficulty making the payment, special arrangements are used to effect recovery, and this may mean extending the period to collect the debt.

In some cases, pursuit of an outstanding debt is not possible for a variety of reasons, such as bankruptcy or liquidation and such cases under £1,000 can be written off by the Director of Financial Transactions, or between £1,000 and £15,000 the Executive Director of Finance and Commercial under delegated authority. Cases where the debt exceeds £15,000 must, however, under Financial Procedure rules be approved by Cabinet prior to the debt being written off.

A record is kept of debts written off, together for the reason for doing so, so that if there is a realistic chance of recovery in the future a debt may be written back on and pursued again. Subject to having an enforceable order – or for Council Tax a liability order where there is no time limit for enforcement action. By writing off debt, you are not cancelling the order, so some people do come back and pay off debts if it is affecting their credit rating.

The council has a debt management policy and a specific policy for recovery of Adult Social Care debts. Both policies cover the need to write-off debts when they are deemed uncollectable. Council Tax and Business Rates collection is governed by a specific statutory framework which provides for a liability order being made and various different options for enforcement, including attachment to earnings, charge against a property and Enforcement Agent action. Use of these powers is governed by a policy and procedures to ensure fair collection methods.

We are seeking approval from Cabinet to write-off uncollectable debts that exceed £15,000 in relation to Adult Social Care, Council Tax, Business Rates, Housing

Rents and Housing Benefit Overpayments. The aggregate total value of these debts is £0.646m. This total is broken down in Table 1 below:

Table 1

Type of Debt	Reason for Write-off	Amount £000	Bad Debt Provision £000	No. of Accounts
Adult Social Care	Deceased no estate	41	100%	1
Council Tax	Debt Orders	33	80%	2
Business Rates	Absconded	53	100%	2
	Administration	44	80%	1
	Dissolved	241	80%	7
	Liquidation	191	80%	4
Housing Rents	Absconded	19	100%	1
HBOP	Deceased no estate	24	100%	1
Total		646		19

Each debt is detailed in the follow pages.

Adult Social Care £15,000+ Write Off Requests

Debt £15,000 plus							Check- list				
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Previous Address	Probate Checked	CTax checked	NAFN(National Anti Faud Network) Checked	Land Registry/Owner Checked	Legal Search
				£							
70121	Personal Data	Personal Data	16/06/2017 - 09/07/2018	£40,506.83	Date of Death - 09.07.2018 - No estate. The deceased's wife is in a care home in Wales. The son has confirmed his mother has no funds available to pay the outstanding care costs for her late husband.	Deceased was in a care home.	No Estate over 5k	Yes	Zero funds	Yes (Council Property)	N/A
Total				40,506.83							

Council Tax £15,000+ Write Off Requests

Debt £15,000 plus					Check- list			
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died	Land Registry/Owner Checked	Legal Search
				£				
73063494	Personal Data	Personal Data	19.04.2011 - 31.03.2021	16434.81	Tax payer has entered into an Individual Voluntary Arrangement.	N/A	N/A	N/A
72460410	Personal Data	Personal Data	01.04.2009 - 31.03.2024	16925.34	Tax payer has a Debt Relief Order for this debt as confirmed by the Insolvency Service.	N/A	N/A	N/A
Total				33,360.15				

Business Rates £15,000+ Write Off Requests

Debt £15,000 plus				
Account	Name	Address	Total Amount of Write Off	Reason
Absconded				
113697929	Personal Data	Personal Data	£15,014.56	Previously returned from Enforcement Agents as 'gone away no trace'. No forwarding address or contact details on file and no realistic chance of recovery. Debt is from 2018/19 and 2019/20.
113702395	Personal Data	Personal Data	£37,821.75	Balance is 2016/17 to 2019/20. No contact details on file. Names searches carried out on NNDR and Council Tax data bases, no results. System shows no contact ever received from ratepayer.
Total			£52,836.31	
Administration				
113717424	POLARIS MEDICAL SERVICES LTD	225 BERWICK AVENUE, SLOUGH, SL1 4QT	£44,251.26	Company in administration from 21.04.2023. proof of debt form and copy bills sent to insolvency practitioners. To date, no dividend has been realised.
Total			£44,251.26	
Dissolved				
113702902	SWAN CRANFIELD LTD	THE GOLDEN CROSS, POYLE ROAD, COLNBROOK, SLOUGH, SL3 0BN	£15,201.54	Company dissolved 26.04.2022 as per Companies House.
113747130	APPLENAP LTD	104-105 QUEENSMERE, SLOUGH, SL1 1DQ	£15,290.56	Company dissolved 26.09.2023 as per Companies House.
113757011	MAVERICK ELECTRONICS LTD	202 HIGH STREET, SLOUGH, SL1 1JS	£74,001.45	Company dissolved 20.09.2022 as per Companies House.

113705355	CARS HAVEN LTD	UNIT 1 STOKE GARDENS, SLOUGH SL1 3QB	£21,632.10	Company dissolved 22.03.2022 as per Companies House.
113725805	NWC REALISATIONS LTD	DWS BODYWORKS, WHITTLE PARKWAY, SLOUGH, SL1 6FE	£64,135.48	Company dissolved 08.12.2022 as per Companies House.
113711314	STONEGATE HOMES (PHOENIX 2) LTD	59-63 FARNHAM ROAD, SLOUGH, SL1 3TN	£31,478.95	Company dissolved 21.02.2023 as per Companies House.
113741595	TMIGIENICO LTD	23 WILLOW ROAD, COLNBROOK, SLOUGH, SL3 0BS	£18,889.08	Company dissolved 20.12.2022 as per Companies House.
Total			£240,629.16	
Liquidation				
113646874	FREIGHTNET (HANDLING) LTD	UNITS 6 & 7 LAKESIDE ROAD, COLNBROOK, SLOUGH, SL3 0ED	£33,233.48	Company in liquidation 09.02.2023 - proof of debt form sent to insolvency practitioners.
113724087	PROPERTY SUPPLY LIMITED	141 HIGH STREET, SLOUGH, SL1 1DN	£76,842.03	Company in liquidation 31.01.2023 - proof of debt form sent to insolvency practitioners.
113532146	A K TRAVEL WORLDWIDE LTD	321 HIGH STREET, SLOUGH, SL1 1BD	£37,644.64	Company in liquidation 01.06.2023 - proof of debt form sent to insolvency practitioners.
10680661X	KEITH PERRY INTERNATIONAL TRANSPORT COMPANY LTD	UNIT 4 MCKAY TRADING EST., BLACKTHRONE ROAD, COLNBROOK, SLOUGH SL3 0AH	£43,541.90	Company in liquidation 07.02.2022 - proof of debt form sent to insolvency practitioners.
Total			£191,262.05	
Grand Total			£528,978.78	

Housing Rents £15,000+ Write Off Requests

Debt £15,000 plus						Check- list
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died
				£		
10840800204	Personal Data	Personal Data	01.03.2020 - 30.09.2021	18994.14	Tenant was evicted due to non-payment of rent in September 2021. We referred to debt to Enforcement Agents, but they could not trace them.	N/A
Total				18,994.14		

Housing Benefit Overpayment £15,000+ Write Off Requests

Debt £15,000 plus						Check- list
Account	Name	Address	Breakdown of Financial Years with amounts	Total Amount of Write Off	Reason	Probate Checked if Liable Person has Died
				£		
100328024	Personal Data	Personal Data	02.06.2003 - 15.11.2010	24334.70	This overpayment was raised in 2010 as the result of fraud. A claim was made under a false name, and date of birth and the National Insurance number was obtained under false pretences. They also failed to declare earnings. They passed away and at the time of their death were in rented accommodation and in receipt of Pension Credit so therefore on low income and capital. A probate search returned no results.	Yes
Total				24,334.70		

Appendix I

Equality Impact Assessment (Budget 2024/25)

Overview

- 1.1 This EIA describes the most significant equality pressures confronting each main service area, informed by an equality analysis. It highlights the effect of policy and governance changes; an overview of positive and neutral impacts; and a service impact overview. These outcomes are based upon spending decisions taken during the last three years and changes resulting from the 2024/25 budget. The analysis also highlights a number of cumulative impacts that may arise resulting from the 2024/25 budget.
- 1.2 It is important to note that the budget is the financial expression of the strategic plan and our operational intent, and where known, the equality impact of change is disclosed. There are also a number of individual decisions that will arise over the period of the 2024/25 budget, and these will continue to be the subject of specific and more detailed equality impact assessments in line with the Council's Equality Impact Assessment (EIA) guidance. Political decisions will only be taken once effective and meaningful engagement has taken place on a need-by-need basis.
- 1.3 In making this decision we must have regard to the Public Sector Equality Duty (PSED) under section 149 of the Equality Act 2010, i.e. have due regard to the need to: a) Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act; b) Advance equality of opportunity between people who share a protected characteristic and those who do not; c) Foster good relations between people who share a protected characteristic and those who do not, including tackling prejudice and promoting understanding.
- 1.4 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. In addition, marital status is a relevant protected characteristic for 1.3(a)
- 1.5 The PSED is a relevant factor in making this decision but does not impose a duty to achieve the outcomes in s149. It is only one factor that needs to be considered and may be balanced against other relevant factors.
- 1.6 Part of the equalities governance is to ensure that equality impact assessments are undertaken when considering new and/or revised policies to inform and underpin good decision-making processes. This also helps us pay due regard to our equality obligations.
- 1.7 The Equality Act also says that public bodies must pay 'due regard' to equality. This means that we must:
 - move or minimise disadvantages suffered by people due to their protected characteristics;

➤ take steps to meet the needs of people from protected groups where these are different from the needs of other people.

2. Identified high level cumulative equality impact

2.1 At this stage, it is not possible to fully measure the impact of the proposals on those people who have protected characteristics under the Equality Act 2010, or how the geographic spread of budget proposals will be felt across all areas of Slough.

2.2 However, our preliminary equality impact analysis of the planned activity and budget proposals for 2024/25 indicates that the council is focused on making a wide range of changes during 2024/25 to balance its budget and whilst the majority of identified savings through efficiencies are linked to internal systems and processes there are others that impact our external partners and neighbours.

2.3 Key impacts from this initial analysis across the portfolios are outlined from section 5 below.

3. Mitigating actions – our principles

3.1 **Monitoring of impact:** Services must ensure ongoing equalities monitoring of the Impact of service changes, to identify trends in disproportionate or unanticipated impact at an early stage to address them. This reporting should be monitored Council-wide at senior levels within the Council to identify cumulative impacts and mitigating actions. Consideration should be given to working with other partners in this monitoring and evaluation where appropriate.

3.2 **Informing decision-making:** The findings of this monitoring should be used to inform the budget-setting process year on year.

3.3 **Equality Impact Assessments:** As the budget proposals are developed, individual Equality impact assessments will be undertaken. This will include an assessment of who is likely to be impacted by the changes, whether they are considered to have 'protected characteristics' under the Equality Act 2010 and if they are, what mitigation activity is proposed to ensure that they will not be disproportionately affected. These will all be reviewed to provide an assessment of the cumulative impact of the budget decisions.

3.4 **Targeting based on need:** Resources and services should clearly identify specific needs of different groups at an early stage in order to be most effective and meet needs at first contact wherever possible e.g. through consultation.

3.5 **Gaps in monitoring:** Where gaps in monitoring have been identified during the equality impact assessment process, steps should be taken to fill these in the forthcoming year. This will enable better modelling of potential impacts and assessments in future.

4. Identified Positive Impacts

- 4.1 The Council is fully committed to addressing the challenges facing communities and supporting residents to live better lives. The Council is on a journey of improvement and transformation considering the challenging circumstances in which the Council finds itself. As part of this, the Council will be reviewing how the services it provides will respond to and plan for these challenges with a key focus on tackling inequalities across the Borough. The commitment to equality and inclusion is shared by partners and will be firmly rooted in the long-term vision for Slough.
- 4.2 The Budget for 2024/25 contributes to this in the following ways:
- By ensuring that the savings are balanced across service areas whilst recognising all service areas will need to contribute including those targeted at the most vulnerable
 - By driving savings through the delivery of efficiencies and through the reform of services to improve outcomes and make them more cost effective
 - By continuing to invest in services and activities that will reduce inequalities and support better lives for residents
 - By being realistic about what is affordable and can be achieved within a significantly reduced resource base

5. Policy and Governance Context

- 5.1 The increase in council tax may adversely impact some residents of Slough; however, residents on the lowest incomes will remain eligible for support with their bills via the local council tax support scheme. The increase proposed from the social care precept relates to a specific social care precept that will be ring-fenced for adult social care. This should positively impact on vulnerable adults within Slough by helping to protect and improve social care services.
- 5.2 The localisation of council tax benefit (introducing new payees to council tax as a result of national policy changes) was implemented in 2013/14 alongside a scheme for hardship and investment in collection initiatives including provision of debt and welfare support. Over this time, the Council has sustained collection rates against this backdrop, ensuring no negative impact on other council taxpayers. However, during the COVID-19 pandemic we saw a reduction in collection rates. This position is now improving again and our budget proposes a continuation of the focus on collection activities for 2024/25 to maintain this trend and performance.
- 5.3 We have invested in a team within the Finance and Commercial Directorate to tackle council tax fraud across the borough. The programme:

- ensures those entitled to discounts or exemptions on their council tax are receiving the right support;
- has introduced extensive regular reviews to ensure the levels of benefits people receive are correct;
- encourages people to notify councils if their circumstances change, and the consequences of not doing so, to enable councils to take swift and appropriate action against people fraudulently claiming council tax benefit.

5.4 Prior to the COVID-19 pandemic the number of households in receipt of Council Tax Reduction (CTR) was reducing, however with the pandemic impacting household incomes, there was an increase in the number of claims received and payments made. The number of claims and households has remained steady since the pandemic due to the cost-of-living crisis. As the Council was granted the ability to apply an increase in the level of the Council Tax of up to 9.99% in 2023/24, it did so whilst also creating a more generous CTR scheme. There was a revision in the number of CTR scheme bandings and reductions offered to residents that fall into these bandings, with more generous reductions and a new band in which no council tax was payable. This enabled the Council to help those households hardest hit. The current day pressures on local people and their household budgets are becoming greater than ever before with significant pressures on energy, fuel and high inflation affecting day-to-day living costs impacting the most vulnerable within the borough. The current CTR scheme will continue to support the most vulnerable residents in 2024/25.

6. **Portfolio Impacts Overview**

Overview

Equality impact assessments were produced for the savings' proposals put forward as part of the draft budget process. A summary of the findings is also set out in Annex A.

Children Services

- 6.1 The portfolio has identified budget savings proposals of £0.692m for 2024/25. The main area of saving relates to the home to school transport offering, with a further saving coming from a restructure of the Education and Inclusion service.
- 6.2 The service will complete initial assessments of the equality impacts for all savings areas and determined that none of the proposals will have a negative impact from an equalities point of view. If there are any positive impacts identified for specific groups these will be monitored during the development of all proposals.
- 6.3 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments will be undertaken and will continue to be kept

under review as the proposals are developed in order to ensure there are mitigating actions, where possible, to minimise any adverse impact on children, young people and their families. A summary of the EIAs are in the Annex A.

Adults Services

- 6.9 The portfolio has identified budget savings proposals of £2.888m for 2024/25, a continuation of its Transformation Program. The priority is to operate sustainably while fully meeting legal obligations and in so doing ensure adults, carers and families have access to the information, advice and tools they need to enable them to live ordinary lives, safely and independently, for as long as possible.
- 6.10 The budget proposals will see improved value for money in continuing to meet residents' needs via an improved offer providing greater independence, improved preventative options and access to community provision.

a) Younger Adults

i. Learning Disability – The Council aims to support individuals with learning disabilities and/or autism to ensure their needs are being met safely, whilst enabling them to achieve their outcomes and life aspirations. A refresh of the LD / Autism strategy is being undertaken to support the planning and delivery, incorporating a consultative process.

ii. Mental Health – The intention is to ensure we provide effective support for adults in the most efficient manner possible with clear pathways for stepdown and move-on to support recovery. Thus, minimising readmission and working with the wider system to better understand and manage future demand.

b) Older People – we continue to review the critical pathways that support adults going into and leaving hospital. The objective is to ensure that the adult is offered the most appropriate support for them, with an emphasis on people being enabled to return home where this is possible, with support to regain as much independence as possible. It is anticipated that this approach will enable us to both fully meet the needs of adults and continue generating efficiencies in 2024/25 and pave the way for a more sustainable operating model in future years especially in managing the anticipated increase in demand and complexities.

c) All care groups - In addition to the work set out above we will continue to work with our market (including 3rd sector partners) to develop new models for meeting need, managing the cost of care crisis and recruitment requirements to ensure there is sufficient capacity to meet the needs of the Council and its residents.

- 6.11 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments will be undertaken and will be refreshed in order to ensure there are mitigating actions, where possible, to minimise any

adverse impact on citizens accessing Adult Services. A detailed EIA for each proposal was produced and summary is in the Annex A.

Regeneration, Housing and Environment

6.12 The portfolio has identified budget savings proposals of £4.421m in 2024/25, the majority of which cover a wide range of service areas, both in terms of cost reduction and income generation. Individual equality impact assessments will be undertaken on all proposals.

6.13 The budget proposals identified are categorised into the main areas outlined below:

a) Waste management – a review of the waste management contract including the challenging target to reduce tonnage. All environmental services including the street cleansing contract will be reviewed to drive out efficiencies.

b) In respect of transport and highways, there are several proposals – including increasing the cost of on/off street parking and closure of underutilised car parks

c) An up-to-date estate strategy will ensure that all buildings are fit for purpose for the council need and that running costs are providing best value for money

d) A review of all Temporary Accommodation to ensure they are providing best value for money for the council

e) A review of all council charges and ensuring that they are reflecting the true cost to the organisation

f) A review of departments and restructured to fulfil all statutory work

g) working with community groups to look after our public spaces

6.14 In order to ensure that the Council pays due regard to the PSED, individual equality impact assessments have been undertaken and will be refreshed in order to ensure there are mitigating actions, where possible, to minimise any adverse impact on citizens accessing Regeneration, Housing and Environment Services. A detailed EIA for each proposal was produced and summary is in the Annex A.

Strategy and Transformation

6.15 The portfolio has identified budget savings proposals of £0.844m in 2024/25, these relate to several efficiency savings across support services. These changes are not expected to impact on the level of service provided to residents.

- 6.16 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment has been completed as part of the governance and decisionmaking process for all savings and published as per the links above. A detailed EIA was produced for each saving and the summary is in the Annex A.

Finance and Commercial

- 6.17 The portfolio has identified budget savings proposals of £2.140m in 2024/25, these relate to a number of efficiency savings across back-office services, corporate budgets and the Revenues and Benefits service. These changes are not expected to impact on the level of service provided to residents.
- 6.18 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment will be completed as part of the governance and decisionmaking process for all savings and published as per the links above. Detailed EIAs have been completed for all the savings.

Law and Governance

- 6.19 The portfolio has identified budget savings proposals for £0.039m in 2024/25 this relates to the reduction of one post in democratic services. These changes are not expected to impact on the level of service provided to residents.
- 6.20 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment will be completed as part of the governance and decisionmaking process for all savings and published as per the links above. A detailed EIA was produced for the above saving and a summary included in Annex A.

Cross-Council initiatives

- 6.21 The Council has identified further budget savings proposals of £1.0m in 2024/25 relating to proposals which span more than one directorate. These are as follows:
- a) Fees and charges increases. Several fees and charges were increased in 2023/24 by up to c10%, with a smaller number which were increased by more than this level. This saving was agreed last year but due to timeliness the full year budget impact was spread over a two-year budget period.
 - b) Commissioning efficiencies – a review is being procured to assess the opportunity to drive further savings from commissioning activities, whether

through looking at what is being commissioned or the way in which it is commissioned and managed.

- 6.22 It is not considered that any of these savings' proposals will have an adverse impact on persons who share any relevant protected characteristic. However, an equality impact assessment was completed as part of the governance and decision making process for these savings in 2023/24.

Other Operating Costs – Capital

- 6.23 The Council's financial position requires total borrowing to be reduced, therefore the strategy is to minimise the extent to which capital schemes require additional new borrowing. Last year several schemes were therefore removed from the programme in order to reduce the impact of the programme on the revenue budget. An EIA will be undertaken at a high level in respect of the schemes left in the programme and no adverse implications identified. A few of the schemes in the programme are for the positive benefit of certain protected groups, in particular schoolchildren and disabled adults and children and these schemes will continue while fully funded from the sources such as the Disabled Facilities Grant or the DfE capital grant.

ANNEX A ANALYSIS OF EQUALITY IMPACT ASSESSMENTS BUDGET 2024/5

Cross-Council

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review of Fees and Charges	None identified at this stage	None identified at this stage	N/A
Review of Strategic Commissioning	None identified at this stage	None identified at this stage	N/A

Finance & Commissioning

Description	Groups positively impacted	Groups negatively impacted	Mitigations
New processes to improve identification of missing Business Rates Rateable Value	None identified at this stage	None identified at this stage	N/A
Improved Housing Benefit processes reducing overpayments	None identified at this stage	None identified at this stage	N/A
Improved Housing Benefit processes reducing lost subsidy	None identified at this stage	None identified at this stage	N/A
Review of Finance Structure	None identified at this stage	None identified at this stage	N/A
Increased court fees charges to reflect true costs to the council	None identified at this stage	None identified at this stage	N/A
Review of Commercial Posts and deletion of vacant roles	None identified at this stage	None identified at this stage	N/A

Law and Governance

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review of Democratic and Electoral Services and deletion of vacant roles	None identified at this stage	None identified at this stage	N/A

Strategy and Transformation

Description	Groups positively impacted	Groups negatively impacted	Mitigations
New procurement of current IT contracts	None identified at this stage	None identified at this stage	N/A
Removal of Senior Web Editor post in communications	None identified at this stage	None identified at this stage	N/A
Implementation of the new Applicant Tracking System	None identified at this stage	None identified at this stage	N/A
Review of Internal Printing Service	None identified at this stage	None identified at this stage	N/A

Proposed changes to the profile of resources in ICT&D	None identified at this stage	None identified at this stage	N/A
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Childrens

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Home to School Transport - to reduce spend and ensure fit for purpose	None identified at this stage	Disabled people could be impacted	We are working with local post-16 special school / college provision to ensure that young people have access to suitable education locally.
Review Education & Inclusion Staff structure	Not known	Not known	To follow
Further savings related to Education & Inclusion staff restructure	Not known	Not known	To follow
School Transport	None identified at this stage	Disabled people could be impacted	We are working with local post-16 special school / college provision to ensure that young people have access to suitable education locally.
Restructure	Not known	Not known	To follow
Capita Software Solutions – Contract savings	To follow	To follow	To follow
Childrens Centres	None identified at this stage	None identified at this stage	N/A

Public Health and Protection

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Review the Domestic Abuse Grant recharge to ensure it reflects actual cost and Review Enforcement for efficiencies	None identified at this stage	Potential for one staff member to be affected including: - People of ethnicity/race	N/A
Income Projects	None identified at this stage	None identified at this stage	N/A

Adults

Description	Groups positively impacted	Groups negatively impacted	Mitigation
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Improved occupancy of Care Home block bed contract	None identified at this stage	None identified at this stage	N/A
Undertake a full and robust review of the Adult Social Care Fees and Charges policy	None identified at this stage	None identified at this stage	N/A
Public Health contribute funding towards healthy life expectancy priorities across the borough	None identified at this stage	None identified at this stage	N/A
Remove Transformation Savings Programme consultancy support	None identified at this stage	None identified at this stage	N/A
Review Direct Payment packages to ensure funded at the appropriate level	None identified at this stage	None identified at this stage	N/A
Develop innovative technological support for residents to be more independent	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Review fees and charges in line with national increases in social security benefits	People on low income	None identified at this stage	N/A
Review support packages transferring to Adult Services from Children's Services	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Develop the Domiciliary Care market to encourage greater competition and reduce unit costs	None identified at this stage	None identified at this stage	N/A
Increased recruitment of permanent employees resulting in reduced reliance on higher cost interims	None identified at this stage	None identified at this stage	N/A
Develop reablement services for residents to be more independent	Disabled, under 21 and over 65 and people on low income	None identified at this stage	N/A
Various Operational Savings a	None identified at this stage	None identified at this stage	N/A
Various Operational Savings c	None identified at this stage	None identified at this stage	N/A
Various Operational Savings b	None identified at this stage	None identified at this stage	N/A

Regeneration, Housing and Environment

Description	Groups positively impacted	Groups negatively impacted	Mitigations
Move to fortnightly waste collections	None identified at this stage	None identified at this stage Large/multigenerational households, more prevalent in certain communities, and families with young children in nappies, those with learning difficulties Provide larger bins Clear comms	Provide larger bins Clear comms
Review of public area lighting to ensure efficient usage	None identified at this stage	Changes to lighting levels could affect a number of protected groups, there is insufficient information to say whether this is a real risk or a perceived risk	Trial and engagement with key stakeholders will help in identifying the real impacts on the communities
Waste - Reducing Costs, & Tonnage and Increased efficiencies	None identified at this stage	None identified at this stage	N/A
Transfer station and Waste Sorting Improvements	None identified at this stage	None identified at this stage	N/A
Review of On / Off street parking charges	None identified at this stage	None identified at this stage	N/A
Review of Planning Services	None identified at this stage	None identified at this stage	N/A
Additional income by reviewing vacant and rented sites current charge	None identified at this stage	None identified at this stage	N/A
Review of Facilities Management spend and implement efficiencies	To follow	To follow	To follow
Energy efficiencies across all Council buildings	To follow	To follow	To follow
Environmental Services Restructure	None identified at this stage	None identified at this stage	N/A
Review of The Curve	None identified at this stage	None identified at this stage	N/A
Review of office space to ensure it is efficient and fit for purpose	To follow	To follow	To follow

Environmental Quality - Refocus on Statutory work	None identified at this stage	None identified at this stage	N/A
Ensure Rating Appeals are completed for vacant sites	None identified at this stage	None identified at this stage	N/A
Parks & Open Spaces - Community activity to reduce costs	None identified at this stage	None identified at this stage	N/A
Review of charges for grounds maintenance to HRA properties	None identified at this stage	None identified at this stage	N/A
Property Services New Operating Model	To follow	To follow	To follow
Minimising costs of holding vacant sites	To follow	To follow	To follow
Street Cleansing Improvements	None identified at this stage	None identified at this stage	N/A
Staged closure of Hatfield car park	None identified at this stage	None identified at this stage	N/A
Ensure all Insurance Charge Recovery through Service Charges	None identified at this stage	None identified at this stage	N/A
Allotments - Community partnership and pricing	None identified at this stage	None identified at this stage	N/A
Chalvey Waste Amenity - operational efficiencies	None identified at this stage	None identified at this stage	N/A
Slough Town Football Club Stadium Lease	To follow	To follow	To follow